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THE LEAGUE'S BUSINESS

New Officers of the National Municipal League.—At the annual meeting held in connection with the National Conference on Government at Buffalo, New York, on Monday, November 9, the report of the nominating committee was accepted and the nominees as printed on this page last month were elected as officers for the ensuing year.

Richard S. Childs, president of the League for the past three years, was elected as chairman of the council and joins the ranks of the distinguished list of former presidents: James C. Carter, Charles J. Bonaparte, William Dudley Foulke, Charles Evans Hughes, Frank L. Polk, Lawson Purdy and Henry M. Waite.

Murray Seasongood, the new president, is nationally known as a lawyer and public official. He is one of the most distinguished citizens of Cincinnati, where he was born and has spent most of his life. As mayor of Cincinnati for two terms, from 1925 to 1929 inclusive, he led the reform forces which succeeded in completely revolutionizing the city administration under the manager form of government and in making Cincinnati our best governed city. He is widely known as an inspiring speaker and leader. He has served as chairman of the City Planning Commission of Cincinnati, as a member of the Ohio Commission for the Blind, as president of the Legal Aid Society of Cincinnati, and as vice president of the National Association of Legal Aid Societies for two terms. He is now vice president of the Cincinnati Literary Club, a member of the President's Conference on Housing and Home Ownership, and a trustee of the Julius Rosenwald Fund. In undertaking his duties as president of the National Municipal League Mr. Seasongood has prepared the following message to the membership:

MESSAGE FROM THE NEW PRESIDENT

My first word must be one of appreciation for the great honor which has been conferred upon me. I accept it with considerable trepidation, having in mind the record of distinguished performance in the office by my immediate predecessor, Richard S. Childs, and the other former presidents of the League.

I should like to see a closer coöperation between the League, public officials and organizations interested or which might be interested in good government. At the present time, many of these do not seem to be cognizant of the admirable work being done by the League or take advantage of its services. If the council approves, therefore, the effort might well be along the lines of better working arrangements with, for example, administrators, political science departments of universities, interested citizens, foundations (which, so far, have shown comparatively little interest in public administration), county and school officials, social workers, the Civil Service Reform League, city and regional planners, the Proportional Representation League, the League of Women Voters and the luncheon clubs.

Advice and suggestions as to how to make the work of the League most effective and to widen its influence will be most welcome.

MURRAY SEASONGOOD, *President.*

1616 Union Central Bldg.,
Cincinnati, Ohio.

NATIONAL MUNICIPAL REVIEW

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EDITORIAL COMMENT

The most significant action taken at the annual business meeting of the National Municipal League in Buffalo was the election of Murray Seasongood, former mayor of Cincinnati, to the presidency. Richard S. Childs, having served for three years, declined to be reëlected and when the nominating committee presented the name of Mr. Seasongood it was received with unanimous enthusiasm.

Mr. Seasongood needs no introduction to REVIEW readers. The part he played in the reconstruction of Cincinnati is too well known to merit repetition here. We are fortunate that his great powers of organization and leadership are now to be used on behalf of the further expansion of the N. M. L.

Fortunately the nominating committee, in accepting the resignation of Mr. Childs, also suggested that he be continued as chairman of the council and this suggestion was approved by a unanimous ballot. A resolution of appreciation of the services of the retiring president, not only during his term of office but for many earlier years during critical periods of the League's history, was adopted and applauded by the members.

So the League has performed the difficult feat of eating its cake and having it too. Mr. Childs will continue to help as chairman of the council; Mr. Seasongood adds his strength and influence as president.

*

In our January number we shall begin a series of articles on what municipal home rule means today. The ten or twelve states which have enjoyed the longest experience with constitutional home rule will be treated in successive issues. The first article is from the pen of Professor Edwin A. Cottrell and is entitled, "Home Rule in California Since 1916."

*

The City Managers' Association is to be congratulated upon the prompt publication of that portion of the proceedings of their last convention dealing with unemployment relief and expenditures to meet diminishing income. The bulk of the bulletin concerns the first topic. It makes clear that local government is carrying the major burden of unemployment relief in these serious times.

*

Russell Wilson was reëlected Mayor of Cincinnati on November 3 by the overwhelming vote of 30,328 first choice ballots, two and a half times his P. R. quota. He was the only candidate for council to be elected by first choice ballots. His large surplus is an

extraordinary tribute to his ability and dignified leadership.

As recorded in the Notes and Events department of this issue, the Cincinnati City Charter Committee won control of the council for the fourth successive time. Although its representation was reduced from six to five in a body of nine members, the victory is considered a gratifying vote of confidence in a year such as this.

*

Many readers of the REVIEW who know him personally will be interested to learn that Frederick P. Gruenberg has been appointed to the public service commission of Pennsylvania by Governor Pinchot. Rarely in America does a man enter a governmental post with the experience and equipment possessed by Mr. Gruenberg. We congratulate Governor Pinchot and the people of Pennsylvania upon his appointment.

*

Both city manager amendments to the Toledo charter were defeated at the election on November 3. The vote for the small council plan was 23,004 for and 40,000 against. The vote on the large council plan was 22,004 for and 39,000 against. The small council plan carried two wards by small majorities, but the large council plan failed of approval by any ward.

*

While voters of Toledo were declining to accept manager government, those of Utica, New York, adopted it by approving Plan C of the optional city charter act.

*

Election Day proved a serious reversal to the nonpartisan adherents of the Rochester, New York, manager charter. The municipal council had been evenly divided, 4 to 4, between charter adherents and Republican organization representatives. As a result of the November election, the council now will stand 6 to 3 against the charter group. The new majority are members of the Republican organization which originally opposed the adoption of the charter. While it is too early to know definitely their plans, it is generally assumed that the election will result in the resignation of the present manager, Stephen B. Story, and a rather complete change in the department heads.

*

According to Municipal Reference Library Notes, Los Angeles is undertaking one of the most expensive street opening projects ever faced by an American city. A grand total of $3,292,847 is the estimated cost of opening a street for three blocks. All but $72,000 will go to condemnation of land and buildings.

The cause of good government lost a sincere friend in the death of Samuel Mather of Cleveland on October 18, at the age of 80. He had been ill for two weeks but was thought to be recovering. Mr. Mather stood ready always to aid by his influence and wealth any sound movement for community betterment. He had long been a contributing member of the National Municipal League. His death is a serious blow to Cleveland and to the country at large.

The Fifth Congress of the International Union of Local Authorities will be held in London, May 23–30. The following week will be devoted to sightseeing tours of English cities and points of historical interest. A continental tour following the English tour is being arranged to extend throughout the following month. It will cover cities in Germany, Belgium, France, Austria and Italy.

The prices for all tours have been fixed at a very moderate level and it is hoped that a large American delegation will attend. Senator E. Vinck is secretary-general of the International Union with headquarters at 3 Rue de la Régence, Brussels. Luther Gulick, 261 Broadway, New York, is acting as the American representative and inquiries may be directed to him.

*

Voting Machines in the Last Election

Elections on November 3 in Pennsylvania and New York in which voting machines were employed reveal more evidence as to their utility. In New York City the election was the quietest and smoothest from a mechanical standpoint held since machines were installed. Only two instances were recorded in which they failed to function. In each case, however, the machine was repaired within fifteen minutes.

In Philadelphia voting machines are reported to have operated as smoothly and precisely as did the Vare organization. But in the Notes and Events department of this issue Mr. Eibling tells another story regarding Pittsburgh. There considerable difficulty was experienced with a machine manufactured by a different company than that which had made the Philadelphia and New York installations. At present a committee of the state senate is investigating the manufacturers of the Pittsburgh machines. Company representatives attribute the breakdowns to deliberate sabotage and voters' inexperience; but others believe that the failures were due to mechanical defects in the machines themselves.

*

Cleveland Abandons Manager Plan

By a majority of almost 10,000 in a total of 113,000 ballots, the Cleveland electors decided on November 3 to abandon the manager plan. This represented the fourth and finally successful assault upon a system of government which has been in force since 1924 and which, according to the careful analysis of the Citizens' League of Cleveland, in spite of imperfections brought improvement to the city.

At the National Conference on Government at Buffalo, former Manager Hopkins predicted that Cleveland's defection would be only for a period; that later she would undoubtedly return to the city manager ranks. In the meantime, however, advocates of the plan must confess that the Cleveland vote will be a blow to the popular spread of the movement.

As related by Mr. Reeder in this issue, two developments late in the campaign militated in favor of a change. The first was the Hopkins-Maschke controversy in which Maschke, the Republican boss, replied to charges of Hopkins, former manager, by counter-charges of politics in the Hopkins administration. The second last-minute influence was the action of the county prosecutor in instituting an investigation of policy rackets and gambling involving the police department. The unsupported accusations featured by the press were undoubtedly effective with the voters but by many were believed to be merely a political gesture to aid the Democratic organization in its attack upon the manager plan.

*

Conduct of City Officers in Elections

Although the recent general election in Great Britain overshadowed the municipal elections, the latter were not without interest. The municipal campaigns, according to L. Hill, general secretary of the National Association of Local Government Officers, contained for the permanent officers a touch of irony. While candidates for municipal councils were

asking for votes to give them the authority to reduce salaries and wages of those engaged in municipal work, the permanent officers continued to perform their functions with the strictest impartiality. Neither by their actions nor their speech could they give the slightest indication of their personal view respecting anything said on the political platform. It was a tribute to the local government officers, declared Mr. Hill, that while they and their jobs were being ridiculed the candidates for municipal council could rely absolutely upon the integrity of the permanent officers who would be responsible for the proper working of the machine which the candidates would operate if elected.

In America many cities and states have just passed through the regular election period. How many administrative officers (it would be sarcasm to call them permanent officers, as they are termed in England) refrained from political work in the election campaign. In England the administrator's duty is to eschew politics. In the United States, we have it on the authority of the postmaster general himself, it is the officer's duty to participate in politics. But is it fair to blame administrative officers for acting politically when they get into office, when we as a people insist that they be selected by election, which means by exclusively political methods?

*

Cities Can Survey Themselves—But

The State Committee on Taxation of the Illinois Chamber of Commerce is responsible for a bulletin outlining a simple program for local surveys of municipal services and costs. Its purpose is to assist committees of citizens, where it is not feasible to establish bureaus of municipal research, in conducting surveys of their own regarding the expenditures of the city. A test survey of Urbana, made in coöperation with the bureau of business research of the University of Illinois, was undertaken in order to establish a procedure which may be employed elsewhere in organizing and carrying out studies of this nature. The bulletin outlines the method by which any city may conduct a self-examination of its public expenditures.

The technique described in the pamphlet is simple and thoroughly familiar to readers of the REVIEW. Perhaps communities considering self-appraisals would be discouraged by a more fundamental attack. The data are of the conventional comparative type of limited significance unless carefully and expertly analyzed before conclusions are drawn therefrom. The pamphlet will be helpful, nevertheless, if it stimulates other cities to make surveys of their own. They will find, however, when they come to examine their local situations carefully, that tests of efficiency more revealing than tables of comparative or per capita expenditures are sadly needed. It is to the misfortune of American cities that no methods have yet been developed by which citizens can measure quickly and accurately the quality of services rendered by their public trustees.

Fortunately, the National Committee on Municipal Standards is doing effective work in developing operating measurements in several selected fields of administration. This work involves coöperation between the committee and its staff in Chicago and numerous professional associations of operating officials. Certain cities are selected for experimental installation of proposed cost and service records prepared in advance with the help of the practical administrative heads concerned. The goal is less guess work and more facts.

HEADLINES

Rutherford County, North Carolina, has just adopted a modified county manager plan, with the chairman of the board of county commissioners designated as manager.

* * *

A movement for city-county consolidation under the manager plan has been launched in Conrad, Montana. Montana adopted a county manager enabling act at the last session of the legislature.

* * *

A new city manager charter to replace the one invalidated by a supreme court decision has been drafted by the board of freeholders in San Buenaventura, California. Several changes have been made in the new charter including the appointment of the city attorney by the commission instead of by the city manager and the provision that the city manager can be employed or discharged by a vote of seven to four. Another interesting provision of the proposed charter is that if a commissioner advises with the manager on an appointment or purchase other than in open meeting, he is liable to fine and forfeiture of his seat on the commission.

* * *

Cleveland's rejection of the city manager plan, anticipated by friends of good government, has created the foreseen stir throughout the country. Instead of proving, however, that the manager plan is not adaptable to large cities, the Cleveland vote merely shows that a Republican administration could not survive the depression!

* * *

The federal government acknowledges the success of the city manager plan. A city manager, assisted by an advisory commission, will govern Boulder City, Nevada, created to house the workers who are constructing Hoover Dam.

* * *

"Microscope invented for election study" was the headline which appeared in a recent edition of the *St. Louis Post Dispatch.* Unfortunately, there was a typographical error and the problem of research in government was not simplified by Professor Milliken's latest invention for studying *elections.*

* * *

Prisoners in jail in Miller County, Arkansas, have been released due to the lack of funds to feed and care for them. Thus Miller County reverts to a primitive order when even protection ceases to be a governmental function.

* * *

"A Municipal University" for the training of city and town officials in the administration of public works is in the process of being established by the New York State Conference of Mayors and Other Municipal Officials. Eleven special training schools have been established and eleven more will be created later.

United States Senator Couzens of Detroit announces that for every nine dollars raised in the city-wide campaign for a private fund to supplement the work of the city welfare department, he will contribute one dollar.

* * *

Cook County, Illinois, can collect taxes by throwing delinquent buildings into the hands of a receiver and having the county act as landlord until the taxes are collected out of rent, according to a recent court ruling.

* * *

Radical revision of the system of control over revenues and expenditures is recommended by the committee on tax revision of the Detroit Board of Commerce. Consolidation of the offices of city and county treasurer, appointment under civil service of one assessor for the entire city and the paring down of the financial powers of the common council are among the list of suggested alterations.

* * *

More than two thousand nomination petitions were filed by candidates for county and municipal offices in Wilkes-Barre, Pennsylvania, at the recent primary election. Were we speaking of short ballots?

* * *

Recommendation that a Chicago metropolitan council be formed to have jurisdiction over all Cook County territory within thirty miles of the city limits, has been made by the sub-committee on governmental consolidation of the Chicago City Council. The plan would eliminate overlapping functions of 450 separate taxing bodies in Cook County.

* * *

A seven-city consolidation plan has been proposed by the Kentfield, California, Chamber of Commerce. The plan, aimed at the reduction of governmental costs, would merge the following cities: Corte Madera, Kentfield, Fairfax, San Anselmo, Ross, Larkspur and San Rafael.

* * *

"Political expediency" caused all the trouble in Chicago and Cook County in the opinion of the executive committee of the Governor's Tax Conference, which has just completed its recommendations for a vigorous legislative program aimed at the restoration of the public credit and relief for distressed taxpayers. The report, adopted by the conference, also urged the necessity of modernizing the revenue provisions of the Illinois State Constitution on the ground that no "equitable and effective system of taxation can be set up until this is done."

* * *

An amendment to the state constitution consolidating the city and county governments of Philadelphia has been introduced at the special session of the Pennsylvania legislature. The measure is reported to have strong backing.

* * *

The state administrative reorganization program of Governor William Tudor Gardner of Maine carried by a large majority at the recent referendum.

HOWARD P. JONES.

CHICAGO'S POOR RELIEF MACHINERY STANDS THE TEST

BY W. S. REYNOLDS

Director, Council of Social Agencies of Chicago

The Council of Social Agencies in which public and private agencies are joined, using experience gained in more normal times and coöperating with the Governor's Commission on Unemployment, coördinates poor relief in Chicago. Another in our series of how cities are feeding their hungry. :: :: :: :: :: :: ::

A CONDITION of general unemployment like the one through which we are living at present has been likened to fire, flood or war. Our social agencies are faced with the necessity of administering "disaster relief," their main preoccupation being to see that people are fed, clothed and housed against the weather. But fire and flood may come upon us suddenly, war often seems to take us by surprise; while a widespread business depression is of slow growth, no matter how rudely swift is the awakening in which we realize that it is actually here.

"1928 and 1929 were years for caution," said Mr. Morrow. "1930 and 1931 are years for courage." Perhaps a little more caution and a little more foresight in the years which preceded this catastrophe might have saved us some of the courage and many of the well-meaning errors with which we have met it. However that may be, such a condition is not truly comparable to fire or flood, or even war. These are acute emergencies which may be dealt with by emergency measures. They come and are gone, and life proceeds as it did before. But the machinery necessary to deal with a widespread business depression must be carefully constructed by years of wise planning to stand the test of the depression itself and the necessary reconstruction which follows it. There is, moreover, an ever-present reason and opportunity to build and test such machinery in the necessity for administering relief, by public and private means, to the poor and the unfortunate even in normal times.

Year in and year out this work goes on, and in prosperous seasons a measure of inefficiency in its administration may escape our notice. But when a panic overtakes us, our methods are tested and carelessly constructed plans for social welfare break down under the test. Our mistakes are brought glaringly to the light and everyone wonders why no one gave thought to these things before.

SUCCESS BASED ON YEARS OF EXPERIENCE

The measure of success with which Chicago and Cook County have weathered this present dilemma is largely due to the fact that our plan of administering relief has been carefully tried through many years of experience in carrying the normal load of destitution and distress in a large city. It was not necessary to build up any new machinery but merely to expand swiftly the existing set-up to meet the increasing need. The Governor's Commis-

sion on Unemployment and Relief was mainly concerned with raising its $5,000,000 fund to supplement the budgets of our private agencies. The distribution of these funds was carried on, almost without exception, through the already existing channels, the organized social agencies of Chicago.

The Council of Social Agencies, in which 200 recognized organizations, public and private, hold membership, assumed at once the position of interpreter for the social welfare field of the city to the governor's commission. It was able to speak authoritatively as to the needs of its member agencies, and its recommendations were accepted without question. But perhaps the most significant factor in the smoothness with which the winter's program proceeded was our well-established policy of coöperation between public and private relief, which has long been an important aspect of our planning for Chicago.

The Social Service Exchange, a department of the Council's work, has a confidential file of more than 1,000,000 names. One hundred and fifty-five case-working agencies, both public and private, use this medium for clearing their cases. In normal times this system is efficient. In the present crisis it has been indispensable. One hundred and ninety thousand six hundred and sixty-five cases were cleared in 1930, and the vast amount of necessary relief efficiently distributed without duplication or loss of time, energy or money, by expanding the existing medium to meet the emergency requirements.

METHODS WELL WORKED OUT

Another carefully constructed policy which stood the test of last winter was that family relief should be shared by our public and private agencies. County assistance is supplemented, whenever necessary, by private charity; and the case worker of a private family welfare agency does not abandon her client when she calls on the county for help. Case by case, through years of normal living, the details of this coöperation have been worked out until there is an established precedent for practically every problem. The county accepts the investigations of reputable private agencies, and the private agencies assume responsibility for such cases as could not properly be handled by public funds. For instance, when clothing and other supplementary help is necessary, for which the county cannot appeal to the public, lest they feel themselves doubly taxed, the private charities assume the burden. Young normal families faced with acute illness, or some short-time distress, are referred to the private agencies, since the timely and intensive case work for which such organizations are equipped may prevent demoralization before such a family becomes a public charge. In able-bodied veterans' cases the county takes the leadership; but disabled veterans of the world war are handled by the American Red Cross. The county assumes responsibility for long-time cases involving substantial allowances of money; and so on, for more pages than I would care to write or you to read.

Again we call attention to the fact that this detailed team-play did not spring into being when banks began to fail, but that it was the slow growth of years, originating in the friendly contact brought about between public and private forces for social service in our Council of Social Agencies of Chicago.

WAGES RATHER THAN DOLES

Another example of the way existing machinery may be enlarged to meet a suddenly increased demand was illustrated, last winter, in the adminis-

tration of the special work fund supplied by the governor's commission. The payment of wages instead of relief to able-bodied family men has been a steadily evolving policy of Chicago social work. Early in the fall of 1930 the commission set aside $1,000,000 to provide work and a stabilizing wage for the heads of families who would otherwise have been dependent on the relief agencies of the city.

Eight thousand two hundred and twenty-eight heads of families were, accordingly, provided with a basic livelihood between October 22, 1930 and April 27, 1931. Two hundred and three thousand, six hundred and seventy days' work were given to these heads of families, and $1,047,526.58 paid in wages.

The men employed were referred to the Special Work Division by the six leading relief agencies of the city on a quota basis, after a careful investigation of their family situation and need. This arrangement with the private agencies relieved the special work fund from "attempted invasions of all kinds, from those of the ward boss to appeals from Lady Bountifuls who had given a few dollars to the fund." I quote from the report of the director, Dr. Martin H. Bickham, superintendent of the Special Work Division of the Illinois Free Employment Service.

In conclusion, let me say that we feel no smug satisfaction over the way Chicago has met, and is meeting, these trying days. We are acutely conscious of our shortcomings and alive to possibilities of improvement. Another hard winter is ahead, and there is another relief fund to be raised and administered. But as we face the future we are sustained by the knowledge that the spirit of coöperation built in years of careful planning under normal conditions has stood the test of one year of unusual strain and stress. The relationship between our public and private agencies is closer, if possible, than at the beginning of these hard times. Our policies are sound. Our machinery works. And we are facing the coming winter with the courage which will still be necessary in 1932.

SPECIAL COURTS FOR ADMINISTRATIVE CASES

BY MARSHALL E. DIMOCK
University of California at Los Angeles

The author urges a special commerce court with jurisdiction in cases in which the government undertakes to regulate business, the personnel of the court to be representative of employers, employees and consumers.

In the November issue the present writer described the so-called mixed enterprises of Europe and suggested that they would, if introduced into this country, possibly aid in the solution of the present tangle. But even if such hybrid industries are established here there will still remain the necessity on occasion to go to the courts.

SPECIAL COURTS FOR PUBLIC UTILITIES

Especially in the United States, where review of legislation and of administrative action is the rule, the courts cannot be left out of account. For that reason some careful students are beginning to say that an important change in the present framework and

jurisdiction of our court system must be brought about in order to harmonize the progressivism of legislators and the frequent conservatism of the highest courts. In referring to this matter John Bauer has said, "Perhaps the simplest course would be congressional action limiting the jurisdiction of the federal courts in state public utility cases to appeal after decision by the highest court of the state." [1]

SITUATION UNSATISFACTORY

The unsatisfactory nature of the present situation with regard to review is apparent even to foreigners. Perhaps the keenest European critic of American judicial institutions is Professor Edouard Lambert, of the University of Lyons. He states unequivocally that the substitution of the economic and social philosophies of judges for that of legislators has had the result of erecting a political judiciary against a political legislature, and often in conflict with each other on the most irritating questions of a changing political and economic order. "It is not surprising to find then," says he, "that it operates to the detriment of the popularity and confidence ordinarily belonging to courts of justice." [2] If it were only widely recognized that in regulation cases it is inevitable that the courts should establish their political and social ideas, if they are to overrule the commissions on economic questions, perhaps a satisfactory solution would be found.

The writer believes that a limitation upon the Supreme Court's jurisdiction would not suffice. A special court to handle commercial and industrial cases is advisable. One finds them almost everywhere in Europe: in France, Germany, Holland, Belgium, Italy, Austria, and in other countries. Industrial courts are regarded as indispensable, as accompaniments of the new interest representation movement which has been recognized officially throughout Europe.[3]

The United States experimented for two years, 1911–1913, with a Commerce Court, but it was abolished because of reasons which are difficult to ascertain positively. President Taft's appointees were probably reactionary, as his apponents alleged. No doubt there were defects in the court's powers and procedure. But it was not given a fair test.

There is great need for such a specialized court in the administrative court system which is forming in this country. In the case of *Ex Parte Bakelite* [4] the Supreme Court drew an important distinction between "constitutional" courts and "legislative" courts—a distinction which may lead, and the writer hopes it will, to the creation of an independent and integrated system of administrative courts.[5] It seems unfortunate that the Supreme Court does not adopt the term "administrative" courts in place of "legislative" courts. But words are not as vital as substance. It is hoped that a commerce court will be created and that unlike the special courts of European countries, those of the United States will be organized into a unified

[1] Public Utilities, NATIONAL MUNICIPAL REVIEW, Vol. 19, No. 2 (Feb. 1930), p. 112.

[2] *Le Gouvernement des Juges et la Lutte contra la Legislation Sociale aux Etats-Unis*, pp. 53, 55 and 60.

[3] For France, see E. Privat, *Les Tribunaux de Commerce* (Paris, 1925). For Germany, Blachly and Oatman, *The Government and Administration of Germany*, 424–428; R. K. Michels, *Cartels, Combines, and Trusts in Post-War Germany*, 59; Grass, *Die Kartellgerichtsbarkeit* (Munich, 1928).

[4] 279 U. S. 438 (1929).

[5] See an article by W. G. Katz, Federal Legislative Courts, in the *Harvard Law Review*, Vol. 43, No. 6 (April, 1930).

administrative system, with a supreme court of appeals at the top.

PROVISIONS FOR A COMMERCE COURT

Provision for a commerce court might include features such as these:

1. The court's jurisdiction would extend to cases arising in the interstate commerce commission, the federal trade commission, the tariff commission, the federal power commission, and the federal radio commission.[1] Perhaps more than one such special court would be necessary. Appeals from state tribunals might be limited in the manner suggested above by Mr. Bauer.

2. The personnel of the court should be drawn from the most accomplished representatives of the employers, employees, and consumers. Inasmuch as regulation matters do, in many cases, involve social and economic questions it is only right that interests should be represented judicially, in the manner they are in Germany and in other countries.

3. The training of the judges should include intensive study in economics and accounting, public administration, administrative law, and specialization in one of the phases of regulation which comes under the commerce clause.

4. Appointments might be made by the President from a list of nominees submitted by the three interest groups concerned. Security of tenure should be guaranteed.[2]

5. Appeal might lie to the highest administrative court, say the present Court of Appeals of the District of Columbia.

6. Congress should clarify and complete the commerce law relative to matters now under its control. It should express its will relative to the valuation theory to be applied by the commerce court.

CONCLUSION

If mixed enterprises should become popular in the United States, with the resulting regulation involved in their composition, the need for so far-reaching a court reform might not be as great. It would be desirable nevertheless. Courts already specialize. Greater specialization must take place in reference to commerce cases. If economic research men can expect to be proficient in only one part of the entire field, is it not too much to expect non-specialized courts to be omni-competent? Our willingness to change the existing arrangement depends upon our realizing that special preparation and the division of labor are as necessary in government as in industry. That idea did not begin to take hold in our country until a few years ago. Its progress may be seen in several directions, in the number of regulatory commissions for example. But at present these technicians are given very little chance to act as experts. "Administrative finality" becomes a sterile phrase. The attempted demarcation between fact and law does not seem to mean much.

The regulation tangle becomes more knotted. The unraveling of it will no doubt depend upon developments in both industry and government. Mixed enterprises offer features worthy of consideration. They would be a great boon to cities already up to their necks in debt. On the governmental side, a specialized commerce court composed of expert judges would go far to break the deadlock between the commissions and the courts.[3]

[1] For a recent proposal concerning a special radio court, see *U. S. Daily*, 1195, June 14, 1930.

[2] See the suggestions of James Hart, *Tenure of Office under the Constitution*, pp. 149 ff.

[3] The timeliness of this proposal is recognized by former assistant attorney-general William J. Donovan, "The need for a commerce court," *The Annals*, Vol. 147, p. 138 (Jan. 1930).

CITIZENS' COMMITTEE SUPERVISES EXPENDITURE OF ST. LOUIS BOND ISSUE

BY F. E. LAWRENCE, JR.

Assistant Director, Civic Bureau, St. Louis Chamber of Commerce

A citizens' bond issue supervisory committee successfully coöperates with the city government in the expenditure of an $87,000,000 bond issue. :: :: :: :: :: :: :: :: ::

In 1920, the citizens of St. Louis were given the opportunity to vote on a bond issue of approximately $20,000,000. Many of the proposed improvements in this issue were of vital necessity to the continued welfare of the community. However, the electorate refused to support the proposals, and as a consequence business and civic leaders were temporarily at a loss as to the proper steps to take to bring the matter again to the voters' attention, in order to procure the needed betterments.

Casting about for a means of generating greater support for these improvements, a group of citizens finally decided that if any success was to be forthcoming, it would be necessary to disassociate, as far as legally possible, all forms of politics in the preparation of an improvement program. This group of leaders hit upon the scheme of creating a city-wide organization of improvement, business, and civic associations, to determine the most pressing needs of the various sections of the city, so that instead of having bond issue proposals eminate from the municipal administration, they would come directly from the citizens themselves. This organization, comprising about two hundred and fifty (250) groups, was known as the Council on Civic Needs, and an intensive educational campaign was carried on through it. All sections of the city were invited and urged to present suggestions as to the most needed improvements.

For nearly two years the Council deliberated on the proposals submitted, which involved a total cost of more than $150,000,000, although at the time the city of St. Louis possessed a bonding power of but $90,000,000. Eventually the Council agreed to present to the municipal officers a public improvement program comprising most of these suggestions and listing them in the order of their urgency, according to the views of the citizens.

WHY CITIZEN SUPERVISION WAS NECESSARY

The failure of the 1920 bond issue had been attributed in a large measure to the lack of faith in the ability of the municipal administration wisely to carry out the program. The second effort, springing from the citizens themselves through the machinery of the Council on Civic Needs, seemed almost certain to succeed, provided some check upon expenditure of the funds could be arranged without conflict with the organic laws of the commonwealth. The Citizens Group believed that the creation of a Bond Issue Supervisory Committee, contain-

ing among its membership the principal officer of the Chamber of Commerce, Real Estate Exchange, Merchants Exchange, Building Trades Council, Bar Association, Central Trades and Labor Union, Bureau of Municipal Research, Merchants and Manufacturers Association, Federation of Womens Clubs, and seven other citizens representative of the larger civic and improvement associations, would assure definite supervision of bond fund expenditures. To obtain the support of the citizens when the ordinance for the election on the bond issue was reported to the board of aldermen, there was presented at the same time a report pledging all of the municipal administration not to authorize the expenditure of any monies from the proposed bond issue unless, and until, this Citizens Committee, which was appointed prior to the election, had sanctioned the expenditure of the funds.

As a result of the specific arrangement for citizen supervision, when the proposals were submitted to the electorate on February 9, 1923, the entire issue of $87,000,000, which had been pared down by the municipal officers to fall within the bonding authority, was overwhelmingly approved.

River des Peres before Improvement

CITIZENS' COMMITTEE A SUCCESS

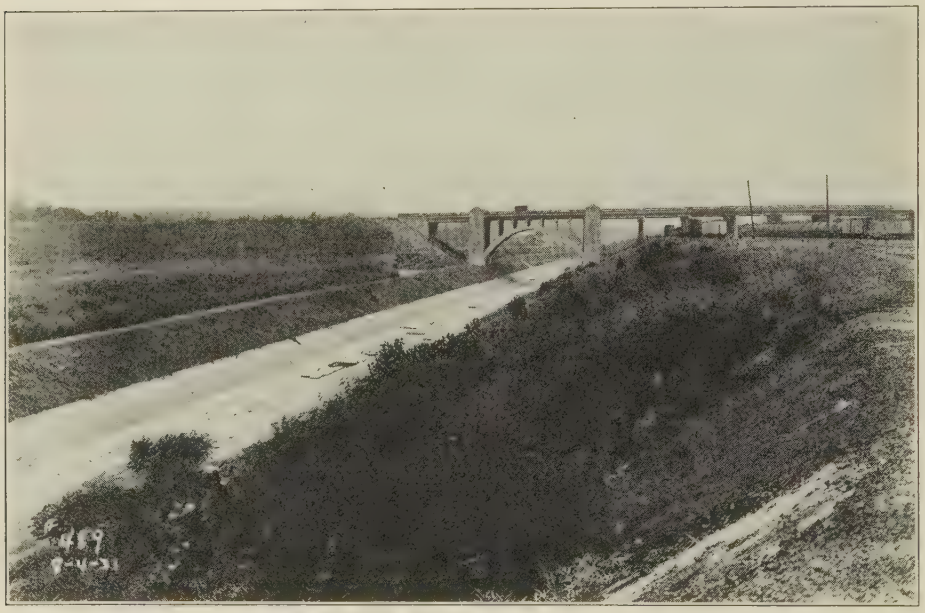
It is the purpose of this article to discuss the results of citizen control during the past eight years. After eight years of existence, it can be said that the plan has proven its worth. On April 12, 1931, the comptroller of St. Louis reported that $63,361,000 had been expended from the bond issue of $87,372,000 approved by the citizens of St. Louis on February 9, 1923. The expenditures included the sum of $5,000,000 for the opening and widening of streets (city's share); $2,400,000 for the acquisition of land for a plaza in front of Union Station; $3,200,000 for improving streets and highways; $8,000,000 for a new electric street lighting system; $4,000,000 for the erection of

a new court house; $9,000,000 for the conversion of the River des Peres into a public sewer; $2,700,000 for additions to hospitals; $5,400,000 for land acquisition for a civic center; $700,000 for new facilities for the fire department; $1,500,000 for a railroad approach to the Municipal Bridge over the Mississippi River; $1,170,000 for the construction of new public markets; and $11,800,000 for a new waterworks. There remains to be expended out of the 1923 bond issue approximately $24,000,000, or about one-fourth of the total issue.

As an illustration of the efficacy of this scheme of citizen control, it is but necessary to call attention to two of the largest items in the bond issue program; that of the $12,000,000 for waterworks improvement, and the one for the $11,000,000 for the River des Peres sewer project. In both instances the projects are being completed with a substantial balance of the funds remaining in the two items. In the case of the water supply improvement, the capacity of the St. Louis system has been doubled. In the case of the river improvement, a stream having previously sixty-two sewer outlets has now been converted into a public sewer thirteen miles long, through the most populated sections of the city.

THE STREET LIGHTING SYSTEM

The third large item in the bond issue of 1923 was for the expenditure of $8,000,000 in installing an electric street lighting system. It had been anticipated that this sum would provide for a city-wide installation. However, all of the $8,000,000 has been expended, but there still remains about one-third of the city to be lighted by electricity, which it is anticipated will cost another $4,000,000, and will require another bond issue. The shortage in this scheme cannot be traced to laxness on the part of the Citizens Committee. When the ordinances for the project were before the committee, they were



River des Peres after Improvement to Protect 1,600 Acres from Overflow

all discussed and approved on the basis of a unit price, and the committee was naturally only concerned with the reasonableness of that unit price. The fact that after the ordinance had been approved by the citizens' group, officials in charge of the installation saw fit to install more units in several districts than had been anticipated, cannot substantiate a charge of failure of the scheme of citizen control.

ATTEMPTS BY POLITICIANS TO IGNORE COMMITTEE FAIL

There is no denying the fact that on several occasions attempts have been made to ignore the pledges made to abide by the decision of the Citizens Committee. Whenever these attempts have been made, the responses of the public have been so vehement that the net result has been that the Citizens Committee is, at the present time, more firmly implanted in the confidence of the public than ever before, while on the other hand the attempts to ignore the committee are less frequent.

It is but natural that some question might arise as to whether or not certain contractors of influence with the administration have not received the benefit of the bond issue. Undoubtedly they have, but it must be remembered that the St. Louis charter provides that all public work must be advertised, and that the lowest responsible bidder shall receive the contract. Should the lowest bidder happen to be influential with the administration, there can be no cause for complaint, for he must comply with the law and the machinery set up for supervision.

Undoubtedly, in the future there will be more bond issues in St. Louis, but it is certain that when they are proposed the citizen form of supervision will be a principal factor in the expenditure of any of the funds.

BERLIN'S NEW GOVERNMENT

BY PROFESSOR DR. WALTER NORDEN

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Translated by Roger H. Wells, Bryn Mawr College

The law of 1920 which set up a metropolitan government for Greater Berlin was revised last March to provide greater centralization of executive power. The position of chief burgomaster is strengthened. Municipal finances and public utilities raise perplexing questions.

GREATER BERLIN was created by the act of April 27, 1920, which, by uniting eight cities, fifty-nine rural communes, and twenty-seven manorial estates, resulted in a territorial reform more extensive than any previously adopted in Germany. Attempts at legal regulation of the problem of Greater Berlin date back to 1875 but all plans were shattered, first by the opposition of the city of Berlin, and subsequently by the pressure of the ever-growing suburbs for continued autonomy. The inconveniences which grew out of the territorial disunity were exceptionally great, particularly in the gas, water, electricity, and transportation services, in street construction, and in building and planning legislation. In addition, the liberal parties objected to the inequal-

ity of tax burdens within the Berlin area and demanded a real equalization of such burdens.

Since the suburbs would not be voluntarily annexed to the city of Berlin and since the state legislature wished to avoid compulsion, an *ad hoc* authority (the *Zweckverband Gross-Berlin*) was formed as a public law corporation on July 11, 1911. To this new authority were entrusted certain functions such as the establishment of building lines and plans, the regulation of transportation, and the reservation of parks and open spaces for all municipalities within the metropolitan district. On the whole, the *Zweckverband* achieved much; but it did not have the necessary elasticity to administer satisfactorily the manifold problems which war-time economy brought. It was, therefore, not surprising that further use of the *Zweckverband* was not thought of after 1918. On the contrary, the formation of a centralized city was regarded as the only way of setting aside the numerous disadvantages that existed.

Looking back over the recent years, it is clear that the establishment of a unified Berlin has been amply justified. It may be granted that in details the boundaries of Berlin are open to criticism and that various administrative questions have been inadequately solved. Nevertheless, the centralized city has proved its worth especially in transportation, city planning, municipal undertakings, and, above all, as a factor in financial equalization.

THE DEFECTS OF ORGANIZATION UNDER THE 1920 LAW

Before one considers the present organization, one must understand the defects in Berlin's government which led to the charter reform of March, 1931. Like all cities in the eastern provinces of Prussia, Berlin had a bicameral type of government known as the "*Magistratsverfassung*" (magisterial form of government). The deliberative organ was the city council. The executive was the collegial administrative board (*Magistrat*) consisting of paid (professional) and unpaid (lay) members; and decisions of the council were not legally valid without the approval of the *Magistrat*. The latter function of the *Magistrat* was conceived of as a preventive measure against hasty decisions of the council. It was to enable the experts in the *Magistrat* to correct actions taken from purely political motives or from the standpoint of selfish interests.

In the post-war period the *Magistrat* was able to fulfill this function only to a limited extent. It was no longer as formerly a body of experts but was elected along party lines (*i.e.*, the unpaid members) or with a definite emphasis on political considerations (in the case of the paid members). The "brake function," which presupposes purely objective decisions of the *Magistrat*, was thereby adversely affected. As for executive functions, the *Magistrat*, because of its collegial character, often paralyzed initiative and hampered the sense of responsibility.

Moreover, the institution of unpaid members of the *Magistrat* (*unbesoldete Stadräte*) seemed unsuitable, at least for Berlin. Even if an unpaid *Stadtrat* were put in charge of a small department or office—which was not at all the case in Berlin—he could only perform his duties if he devoted his whole time to the task. Quite apart from the current business of the department or office, his time was so taken up with committee and other meetings, trips on official business, etc., that his honorary office became a full-time activity. It is not surprising that such a burden could seldom be undertaken by the ablest and most experienced of the city councilmen.

The Berlin *Magistrat*, which consisted of twenty-four members (formerly thirty), twelve of whom were paid and twelve unpaid, was a kind of little parliament. In it, the political contrasts of the city council were again reflected. Too often, the *Magistrat* showed itself weak in its dealings with the council. Of a unified administration, of a great policy, of a strong will which must dominate such a giant organization as Berlin, there was no talk. Hence it was not surprising that, as was repeatedly emphasized in the hearings before the state legislature's investigating committee, the administration was split open and the leading men lost their perspective.

According to the act of 1920, the city council consisted of 225 members, a number far too large for efficiency. Of course, a smaller number of councilmen would have limited the idea of self-government but one must become accustomed to the fact that in our giant cities there can be no more self-government in the original sense. In other respects also, one may now speak only relatively of self-government. At the most, interest in the decisions of the city's governing organs still exists only if they have a political character or involve a vital question.

The division of Berlin's territory (which, with its 341.3 square miles, is exceeded only by Los Angeles), into twenty districts was carried through in 1920 and endeavored to take account of historical developments. This explains the great differences between the districts, both as to area and as to population. The size of the districts varies from 3.3 square miles (Friedrichshain) to 47.7 square miles (Cöpenick); the population from 55,000 (Zehlendorf) to 386,400 (Kreuzberg). Some correction, therefore, seems necessary through the consolidation of the smaller districts. Of course, one must recognize that too great an enlargement of the districts would make them unsuited for their task of serving as agents of that genuine local self-government which is impossible in the central authorities.

As district legislative organs, the district councils were set up with membership varying from fifteen to forty-five. There were in Berlin 780 district councilmen which, with the 225 central councilmen, made a total of 1,005 municipal legislators. The collegial district executives or district boards (*Bezirksämter*) were composed of from twelve to fifteen members, the number of the paid members being always one less than the number of the unpaid.

The criticism made of the unpaid members of the central *Magistrat* applies also to the unpaid members of the district boards. Here, likewise, the burden of work was such that only rarely could it be satisfactorily handled on a part-time basis. The collegial type of organization made more difficult the conduct of business. Political disputes arose in the district boards although in district administration, politics could be largely excluded without harm.

Complaint has often been made of the strong political flavor of the district councils and rightly so. However, in those councils where the rules of procedure were rigidly followed, thoroughly good work was accomplished. As an excuse for the failure of some of the district councils must be mentioned the lack of a clear division of functions between central and district authorities. Because the central *Magistrat* and council more and more restricted the powers of the district councils, the conceivable activity of district councilmen finally was forced to work out in endless purely political debates.

The friction between the central

power and the districts was increased by the lack of organic connection between the *Magistrat* and the district boards. At best, the chairmen of the district boards (*i.e.*, the district burgomasters), could only indirectly influence the decisions of the central organs. Only in rare cases were the wide experiences of the district burgomasters given sufficient consideration. It was a mistake thus to exclude them. The district burgomasters should have been given a positive influence in the formation of the decisions of the central organs so as to strengthen in them a sense of responsibility for the entire administration.

THE REFORM OF MARCH 30, 1931

It will next be interesting to see what conclusions the act of March 30, 1931, which placed Berlin's governmental organization upon a new basis, drew from the defects described above. In the spring of 1930, the Prussian ministry of the interior proposed a comprehensive draft of a "Self-Government Act for the Capital Berlin" which involved a complete reorganization of Berlin's government. It called for the abolition of the *Magistratsverfassung* and the introduction of the unicameral-mayor plan (*Bürgermeistereisystem*). From the outset, the parliamentary proceedings relating to the bill stood under an unlucky star. Under all circumstances, the Middle and Right parties desired to retain the *Magistratsverfassung*, although with certain modifications. To them, the new plan in various details seemed pronouncedly cut to suit the wishes of the Social Democratic Party. Moreover, even the Social Democratic Party did not completely agree with the draft of its minister. Hence there resulted the remarkable spectacle of a bill that was supported by no party in the legislature. Out of the many individual wishes of the political groups and out of the continued pressure of the cabinet which laid great stress on the speedy enactment of the law, there finally emerged a moderate bill which altered the existing charter of Berlin in a few, but nevertheless important, points.

The new form of the charter was a compromise between the *Magistratsverfassung* and the *Bürgermeistereisystem*. Under it, the governing organs are the city council, the city committee (*Stadtgemeindeausschuss*), the *Magistrat*, and the chief burgomaster. The number of the city councilmen remains unchanged at 225. The *Stadtgemeindeausschuss* consists of 45 members elected by (and from) the city council. The council chooses its own chairman but the chairmanship in the *Stadtgemeindeausschuss* is held by the chief burgomaster with full voting power and with a casting vote in case of tie. The sessions of the *Stadtgemeindeausschuss* are not open to the public but councilmen who do not belong to it may attend its deliberations. The *Magistrat* consists of the chief burgomaster, two assistant burgomasters, nine paid and six unpaid *Stadträte*, making a total of eighteen members. The *Magistrat* functions under the chairmanship of the chief burgomaster who has a casting vote in case of tie.

The powers of the council are specifically enumerated, all important matters being reserved to it. However, for the period for which it is elected, the council may delegate its powers to the *Stadtgemeindeausschuss*. But the enactment of local ordinances and elections to the Prussian council of state may not be delegated by the council. Decisions of the city council and of the *Stadtgemeindeausschuss* require the approval of the *Magistrat*. In case of dispute, a joint session (of the *Magistrat* and *Stadtgemeindeausschuss*) must be held under the chair-

manship of the chief burgomaster for the purpose of bringing about an agreement. If this fails, the matter is settled according to the former procedure laid down in the municipal charter law.

Upon demand of the *Magistrat* or of two-thirds of the members of the *Stadtgemeindeausschuss*, any matter delegated to the *Stadtgemeindeausschuss* may, together with the recommendations of the *Stadtgemeindeausschuss* on that matter, be brought before the full council for final action. In specified cases, the executive of the city is the *Magistrat*, otherwise the chief burgomaster. The *Magistrat* prepares business for the city council and for the *Stadtgemeindeausschuss* and decides concerning all proposals that are to be laid before them. Subject to hearing by the *Stadtgemeindeausschuss*, the *Magistrat* issues the general principles necessary to secure unity of administration.

The chief burgomaster conducts the administration and executes such decisions of the city council and of the *Stadtgemeindeausschuss* as have been approved by the *Magistrat*. He directs and apportions administrative business and supervises it. He is the superior of all officials and appoints and dismisses the employees and workers. The officials and leading employees are named by the *Magistrat* upon proposal of the chief burgomaster, to whom is also reserved the decision as to the retirement of officials.

In the future, the sessions of the district council are no longer to be public. A new provision is that whereby the district burgomaster becomes chairman of the district council with full voting power. General principles governing the relations of central and district organs are to be drawn up in a local ordinance subject to the approval of the state cabinet. The content of this local ordinance will be of decisive influence for the functioning of Berlin's government. The law provides for the enactment of the ordinance within one year; otherwise it will be decreed by the cabinet. Functions are to be divided between central and district authorities in such a way that only those matters which demand unified administration for the entire area are to be centrally undertaken. All other functions are reserved to the districts. The district boards are subordinated to the directions of the chief burgomaster in so far as central regulations have been issued for particular branches of administration.

The increased state supervision proposed in the government's original bill did not become law and the previous provisions remain in force. The chief burgomaster and the assistant burgomasters must be confirmed in office by the state cabinet, the *Stadräte* and the members of the district boards by the state supervisory authorities. A new election of the city council was not provided.

BERLIN FACES DIFFICULT TASKS

Berlin's new governmental organization involves no really thorough reform. Even if the result of the law is insufficient, still one must hope and wish that the new organization will provide a workable basis for the important tasks which confront Berlin in the immediate future. One is the more justified in being optimistic since the new men who stand at the head of Berlin's government are persons of rich municipal experience. After several candidates had voluntarily withdrawn, the election of chief burgomaster fell upon the former president of the free city of Danzig, Dr. Sahm. Sahm was formerly burgomaster in a number of the larger German cities and from the close of the World War to 1930 was the

head of Danzig. In this extraordinarily responsible and difficult work, he won for himself the greatest confidence even in international circles.

The former syndic of the city, Lange, a man of unusual technical knowledge and of intimate acquaintance with Berlin conditions, was chosen one of the two burgomasters. Burgomaster Lange, together with Burgomaster Scholz who recently retired from office, conducted Berlin's administration *pro tem.* for a year and a half with great success. For the other burgomaster post, there was named the vice-president of the German Union of Cities, Dr. Elsas, a person who in his former position enjoyed the confidence of municipal political leaders of all parties. Berlin's difficult financial questions were turned over to Mr. Asch, who previously was treasurer of the city of Frankfort-on-the-Main. Asch enjoys the reputation of having remarkable knowledge of financial, economic, and tax questions. Because of his great achievements in the past, one may also expect that he will reorganize Berlin's finances. From now on, these four men will give the stamp to Berlin's governmental policy.

CLEANING UP THE PUBLIC UTILITIES OWNED BY THE CITY

One of their first problems was to clean up Berlin's municipal undertakings. The great utilities such as the Berlin Electric Company (*BEWAG*), the Berlin Gas Company, the water works, and that new giant concern, the Berlin Transportation Company in which are united the street railways, the subways, and the bus lines, are all entirely owned by the city of Berlin. No doubt Berlin has accomplished much in the development of these undertakings, particularly the transportation and electric services which have been built up according to the most modern points of view. Nevertheless, it seems that the extension of these enterprises was somewhat overdone, and they were not spared from the great economic depression under which Germany and especially Berlin suffer. In order to cover its very large short term indebtedness, Berlin was compelled to transform its electric works into a mixed economic undertaking; in other words, to sell a part of the city's property. It is possible that a part of the stock of the gas works must also be sold. The transformation of a purely municipal enterprise into a mixed company did not happen because it is believed the latter type is absolutely better than the former. On the contrary, a majority of the municipal leaders and most of the political parties hold that a publicly owned and operated company is to be preferred for utilities of a monopolistic character. Whatever may be one's attitude as to the details of this disputed question of municipal economics and politics, the transformation of "*BEWAG*" into the "*Berliner Licht- und Kraft-Aktiengesellschaft*" is solely to be explained by Berlin's acute financial situation. The financing of the new company was in the following proportions:

	Marks
I. Class A stock (with double voting rights)	
City of Berlin	30,000,000
Elektrowerke (owned by the *Reich*)	25,000,000
PREAG (owned by Prussia)	25,000,000
	80,000,000
II. Class B stock	
(a) Non-European quota	
Chase National Bank	40,000,000
Harris, Forbes & Co. (in place of Otis)	40,000,000
	80,000,000
(b) European quota	
English banks under the leadership of Schröder & Co.	10,000,000
Baseler Handelsbank	10,000,000
Stockholm Enskilda Bank	7,000,000
Mendelssohn-Amsterdam and *Neederlandsche Handels Mij.*	7,000,000
Banca Commerciale Italiana	6,000,000
	40,000,000

(c) German quota	*Marks*
Gesfürel	10,000,000
Reichskreditgesellschaft, Seehandlung, Deutsche Bank, Darmstädter Bank, Commerz Bank, Handelsgesellschaft, Mendelssohn, Warburg, and other great private banking firms	30,000,000
	40,000,000

The next problems which confront the Berlin government will be to restore the profitableness of the Berlin Transportation Company and to put in final order the municipal finances by covering the large floating debt. The budget for the year 1931 at least approximately balances. The establishment of the balance was only possible by drastic reductions and by increasing the taxes to still higher and scarcely bearable amounts. In general, there is hope that with the successful creation of a new legal basis, the finances of Berlin can be put in order in a relatively short time unless an entirely unforeseen political and economic development takes place. In the statute of March 30, 1931, which modernized Berlin's charter, the overwhelming majority of Berlin's citizens see a basis for a future sound municipal policy.

COMPARATIVE TAX RATES OF 290 CITIES, 1931

BY C. E. RIGHTOR

Detroit Bureau of Governmental Research

Tax rates in 1931 still continued their upward climb, reports Mr. Rightor in this, the tenth, annual compilation and comparison of municipal tax burdens. :: :: :: :: :: :: :: ::

THE accompanying table presents in tabular form the tax rates in 290 cities having over 30,000 population in the United States and Canada. This is the tenth annual compilation of its kind.

The table supplies an accurate and concise answer to the inquiry of how the tax rates of various cities compare for the current year. The answer is of interest not alone to students of political science and the press, but to public officials on the one hand and taxpayers on the other. Regardless of the factors which enter to complicate the problem for cities in various states, the tax rate yet has an influence upon a city's credit rating.

The objective of the compilation is the same as in former years, to report the total tax rate for $1,000 valuation of all taxable property as levied for the year 1931, detailed by purposes.

THE TABLES

The table is largely self-explanatory, through the columnar headings. One important change has been made this year, with a desire to simplify the presentation and the better to adapt it to comparative use. To this end, the columns heretofore used, "Total tax rate per $1,000" and "Adjusted tax rate to uniform 100% basis of assessment," are combined and the percentage column "Legal basis of assessment" dropped. In those relatively few cities which are not upon a legal 100 per cent basis, the resultant adjustment in the rates necessary to report them upon a uniform basis was made in the column "Total tax rate per

$1,000," and the deviation in the legal basis from the prevailing 100 per cent was reported in a footnote.

The cities are listed in order of population according to the official 1930 census, and by the five census groups. The Canadian cities also are listed according to the latest census data available.

The total assessed valuation is next shown, with the percentage distribution as between realty and personalty.

The beginning of the city's fiscal year is next stated, together with the date or dates of tax collection.

The tax rate per $1,000 of assessed valuation follows, reported separately for city, school, county and state purposes, and in total. These are the actual rates which are the basis for a tax bill for a parcel of property assessed at $1,000 except as noted for cities not having a 100 per cent basis of assessment. It should not be assumed, however, unless the information contained in the footnotes is taken into account, that the tax rate multiplied by the reported assessed valuation would give the total tax levy for the year.

Finally, the last two columns report the estimated ratio of assessed value to legal basis of value and the resultant readjusted tax rate per $1,000. It should be emphasized that all but these two columns are based upon actual facts, whereas the percentage figure in the next to final column must ordinarily be but a careful estimate, and consequently the final column is but a theoretical rate. Accepting it as such, it attempts to portray the *tax burden*, as opposed to the *tax rate*—in other words, it assumes that all property in all cities is assessed by the same assessor and according to a uniform system. While taxes and tax rates are generally considered to be high, they would be lower if all property today were assessed uniformly upon a 100 per cent basis of cash value. The final column attempts to arrive at what the rate would be if this latter condition existed.

An initial inquiry as to comparative rates for even a few cities discloses that factors too numerous to mention enter to qualify the data. With but a single line of data for each city, it is not possible to indicate these factors, although the important ones are referred to in the footnotes. A detailed analysis of taxes could be had only by referring to *Financial Statistics of Cities* compiled annually by the census bureau, or by local reports of the cities.

So long as a single parcel of property in a city pays tax rates for more than one governmental unit, difficulties will be experienced in attempting a comparison of that city's rates with other cities. Some cities have a varying basis of assessment for the different governmental units, some have varying tax rates for different classes of property within the city, some have a consolidated rate, with only an estimated basis for distribution between the units; there is a variation in the distribution of certain services as between the several units—debt service, library, or other services, for example, may be included with the city in one case with other units in another; some cities have specific levies not found in other cases, such as port, flood prevention, township, and other special district taxes; the variation in fiscal year of the governmental units involves rates for different periods, etc.

TAX RATES NOT A TEST OF ECONOMY

One conclusion may be drawn—a study of the comparative tax rates on real and personal property does not afford an ultimate test as to the effectiveness or economy of any city. It must omit consideration of other sources of municipal revenue, a separation of sources as between the state

and local government, tendency to keep down taxes by accruing deficits, the extent of pay-as-you-go policy, etc. Such a single test cannot be found, but rather several yardsticks must be applied, involving the budget, assessing, borrowing, and expenditure policies.

The table is probably justified, even in the face of modifying factors. The demand continues for comparative tax rate data for the information they afford. After all, most cities present no special problems. The importance of the general property tax, which, according to the latest census report of cities, comprises two-thirds of the revenue of cities over 30,000, merits some analysis of the rate of such tax. Further, a comparison one year with another is a reasonable basis for indicating the trend of the tax burden.

RANGES AND AVERAGES

The total tax rate column shows a range from $78.14 for St. Petersburg to $18.00 for Lancaster. For the Canadian cities, the range is from $36.75 for Calgary to $27.36 for Regina. The average for all cities is $35.04. The average for 185 cities in 1930, in the comparable column "Adjusted tax rate," was $33.94. The increase of $1.10 is due primarily to the influence of the larger number of cities reporting in 1931 and ignores the factor of uniformity in assessing practice.

Of more significance are the comparative rates of 177 cities reporting in both 1930 and 1931. The average rate for these cities in 1931 is $34.03, an increase of 10 cents over the $33.93 average of 1930. In 1930, an average increase of 56 cents over the 1929 figure was reported for 154 comparable cities. Thus, the present table evidences continuation of a trend toward additional taxes upon general property, as has been found in prior analyses. But the amount of annual increase is gradually becoming more moderate—as though perhaps approaching some indefinable, but nevertheless definite, maximum. Many public officials will say that that maximum is the point where delinquent taxes and consequent short-term loans are dictating retrenchment in public services and adherence to a policy of balancing the budget.

An attempt to give consideration to the varying degrees of applying the legal basis of assessing, is made in the column "Readjusted tax rate," in order to measure the tax burden. The actual burden of the tax is lower than the rate in direct proportion to the assessor's practice in applying valuations.

The range of the readjusted rates is from $46.70 for New Brunswick to $10.15 for Charleston, West Virginia. For the Canadian cities, the range is from $36.75 for Calgary to $25.20 for Toronto. The average for all cities is $25.03. For 185 cities reporting in 1930, this average was $24.72. The increase in average tax burden for 1931, therefore, is seen to be 31 cents, or a lesser amount than the increase in the actual tax rate.

For the 177 comparable cities, 1930 with 1931, the average rates upon the final readjusted basis were $24.86 and $25.44, respectively, or an increase for the current year of 58 cents. This figure for the comparable cities is more informative than that for all cities reporting in any one year. The increase is due in part to the tendency to report the assessing ratio more nearly at true value in a period of real estate inactivity.

ASSESSED VALUATIONS

Interesting evidence possibly accounting to some extent for the increase in the tax rates for this year, as well as a tendency to restrict the funds available for government purposes, is

disclosed in a comparative analysis of assessed valuations for 1930 and 1931, an analysis made for the first time this year. Of 177 cities reporting for both years, it is found that 86 increased their 1931 total valuation $1,402 millions over 1930, 66 cities reduced a total of $1,181 millions, and 25 reported no change. The net increase, therefore, was $221 millions in the 177 cities, or an average of $1,200,000 for each city. In the Canadian cities alone, the valuations were increased this year $185 millions in 14 cities, while they were reduced $15 millions in one—a net total increase of $170 millions in 15 cities, or an average of $11,300,000 for each.

As more indicative of the trend of American cities, New York—because of its preponderant influence with 22 per cent of the total assessed valuation of all the cities in the tabulation, and with a $580 million increase for 1931—and 15 Canadian cities were excluded from the foregoing analysis, and the result presents a different picture. Now, 71 cities are found to have increased their valuation a total of $638 millions, 65 cities reduced $1,166 millions, and 25 were unchanged. This shows that, in 1931, 161 cities had a net reduction of $528 millions in their valuation, or an average reduction of $3,100,000 for each city.

This analysis was extended to compare 1930 assessments with 1929. It was found that, of the first 75 comparable cities in census groups I, II and III —again excluding New York,—58 cities increased their valuation in 1930 a total of $1,090 millions, and 17 cities decreased $700 millions. For the 75 cities, therefore, the net increase was $390 millions, or an average increase of $5,200,000 for each city. The reversal from an average increase in 1930 to an average reduction in 1931 is further evidence that there is a new departure in the trend of assessed valuation.

In this connection, it may be recorded that the per capita range of assessed valuations in 1931 by the five census groups, I through V, was $2,152, $1,698, $1,482, $1,484, and $1,410, respectively, and for the Canadian cities was $1,786.

With a view to obtaining wider community judgment relative to the moot question of the ratio of assessed to true value, or other legal basis, actually applied by the assessing officer, inquiries were sent to real estate boards and chambers of commerce in twenty-five of the largest cities. Analysis of the replies was in many cases of a general nature, tending to confirm the ratio reported by our correspondent, and indicated usually that no exact study had been made on the subject.

Taxation continues to engage widespread official and popular attention, and is taking not only the form of enlarging the base and shifting the incidence, but also of effecting economy in governmental expenditures. This was the chief problem of 44 state legislatures this year, and is growing in importance in the programs of many types of citizen organizations. Progress is being made and will continue through coöperative and coördinated effort.

Questionnaires were sent to all cities over 30,000 population in the United States and Canada. The cordial and voluntary coöperation of the large number of public officials and citizen agencies who furnished the desired data has alone made the compilation possible, and is gratefully acknowledged in the hope that it may be continued for future tabulations.

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931

COMPILED BY THE DETROIT BUREAU OF GOVERNMENTAL RESEARCH

From Data Furnished by Members of the Governmental Research Association, City Officials, and Chambers of Commerce

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment					Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total			
GROUP I *Population 500,000 and over*														
1. New York, N. Y.[1]	6,930,446	$19,162,517,014	98	2	Jan. 1	May 1 Nov. 1	$21.62	$ 4.90	$ .68	$....	$27.20	90	$24.48	1
2. Chicago, Ill[2]	3,376,438	3,694,498,706	81	19	Jan. 1	May 15	31.80	20.40	5.40	3.90	61.50	37	22.76	2
3. Philadelphia, Pa.[3]	1,950,961	4,768,479,150	73	27	Jan. 1	Jan. 25	17.88	9.50	....	N	27.38	90	24.64	3
4. Detroit, Mich.	1,568,662	3,358,431,390	82	18	July 1	July 1	15.86	6.78	4.34	3.12	30.10	90	27.09	4
5. Los Angeles, Calif.[4]	1,238,048	1,765,443,825	92	8	July 1	Dec. 5	16.70	16.20	9.80	N	42.70	50	21.35	5
6. Cleveland, Ohio[5]	900,430	2,032,430,540	68	32	Jan. 1	Dec. 20 June 20	10.60	11.77	4.38	.40	27.15	80	21.72	6
7. St. Louis, Mo.	821,960	1,323,311,000	88	12	Apr. 8	Nov. 1	17.20	8.70	....	1.20	27.10	65	17.62	7
8. Baltimore, Md.[6]	804,874	2,225,091,796	50	50	Jan. 1	Jan. 1	18.52	5.98	....	2.50	27.00	90	24.30	8
9. Boston, Mass.	781,188	1,958,010,000	93	7	Jan. 1	Sept. 15	18.62	9.04	1.89	1.95	31.50	90	28.35	9
10. Pittsburgh, Pa.[7]	669,817	1,208,170,080	100	..	Jan. 1	Jan. 1	19.07	11.75	8.40	N	39.22	66	25.89	10
11. San Francisco, Calif.	634,394	1,203,343,640	58	42	July 1	Oct. 19 Jan. 12	30.75	9.65	....	N	40.40	38	15.35	11
12. Milwaukee, Wis.	578,249	1,016,238,245	87	13	Jan. 1	Dec. 15	14.61	11.40	5.90	1.02	32.93	73	24.03	12
13. Buffalo, N. Y.	573,076	1,120,181,005	100	..	July 1	July 1 Dec. 1	17.93	10.01	4.53	.23	32.70	80	26.16	13
GROUP II *Population 300,000 to 500,000*														
14. Washington, D. C.[8]	486,869	1,318,369,138	83	17	July 1	Mar. Sept.	11.00	6.00*	N	N	17.00	90	15.30	14
15. Minneapolis, Minn.[9]	464,356	330,248,748	86	14	Jan. 1	June 1 Nov. 1	15.09	8.56	2.70	2.15	28.50	80	22.80	15
16. New Orleans, La.[10]	458,762	626,478,167	72	28	Jan. 1	June 1	18.27	5.95	3.50	5.75	33.47	100	33.47	16
17. Cincinnati, Ohio	451,160	1,125,927,580	73	27	Jan. 1	Dec. June	9.10	7.95	4.65	.40	22.10	90	19.89	17
18. Newark, N. J.[11]	442,337	887,105 510	83	17	Jan. 1	June 1 Dec. 1	20.15	9.76	5.99	3.90	39.80	100	39.80	18
19. Kansas City, Mo.[12]	399,746	497,757,470	74	26	May 1	June 1	13.00	11.50	5.70	1.20	31.40	54	16.95	19
20. Seattle, Wash.[13]	365,583	311,364,697	81	19	Jan. 1	Feb. 2	18.39	6.75	8.42	5.08	38.64	80	30.91	20
21. Indianapolis, Ind.	364,161	691,336,210	67	33	Jan. 1	Jan. 1 July 1	11.35	10.10	3.45	2.90	27.80	80	22.24	21
22. Rochester, N. Y.	328,132	653,985,216	100	..	Jan. 1	Jan. 1 June 1	14.78	11.02	5.84	....	31.64	78	24.68	22
23. Jersey City, N. J.[11]	316,715	738,155,751	94	6	Jan. 1	June 1 Dec. 1	19.35	6.40	9.15	3.99	38.89	100	38.89	23
24. Louisville, Ky.[14]	307,745	429,850,524	86	14	Sept. 1	Jan. 20	17.20	6.80	4.00	3.00	31.00	80	24.80	24
25. Portland, Ore.[15]	301,815	349,718,800	88	12	Dec. 1	May 5 Nov. 5	21.80	18.11	5.49	4.40	49.80	54	26.89	25

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment					Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total			
GROUP III *Population 100,000 to 300,000*														
26. Houston, Texas	292,352	$333,905,120	94	6	Jan. 1	Oct. 1	$19.60	$11.80	$9.90	$6.90	$48.20	50	$24.10	26
27. Toledo, Ohio	290,718	578,858,070	71	29	Jan. 1	Dec. 1 June 1	10.32	9.52	5.96	.20	26.00	80	20.80	27
28. Columbus, Ohio[16]	290,564	570,016,540	77	23	Jan. 1	Dec. 20 June 20	7.50	9.95	4.65	.40	22.50	100	22.50	28
29. Denver, Colo.	287,861	464,582,500	69	31	Jan. 1	Jan. 1	14.96	13.80	....	3.59	32.35	80	25.88	29
30. Oakland, Calif.[17]	284,063	272,947,321	87	13	July 1	Nov. 1 Apr. 1	24.40	15.72	17.88	N	58.00	50	29.00	30
31. St. Paul, Minn.[9]	271,606	181,645,116	83	17	Jan. 1	May 31 Oct. 31	11.92	7.60	5.35	2.15	27.02	80	21.62	31
32. Atlanta, Ga.[18]	270,366	410,000,000	74	26	Jan. 1	May July Oct.	8.40	6.60*	11.00	5.00	31.00	66	20.46	32
33. Dallas, Texas	260,475	288,800,000	72	28	Oct. 1	Sept. 1 Mar. 1	15.10	9.20	9.00	7.40	40.70	41	16.69	33
34. Birmingham, Ala.[19]	259,678	229,922,285	85	15	Sept. 1	Oct. 1	6.90	3.90	6.90	3.90	21.60	70	15.12	34
35. Akron, Ohio	255,040	432,053,220	71	29	Jan. 1	Dec. 20 June 20	10.83	13.05	4.02	.40	28.30	80	22.64	35
36. Memphis, Tenn.	253,143	303,805,511	89	11	Jan. 1	May 1	15.60	6.50	9.50	2.00	33.60*	100	33.60	36
37. Providence, R. I.[20]	252,981	684,881,054	63	37	Oct. 1	Oct. 1	14.58	8.57*	N	1.35	24.50	75	18.38	37
38. San Antonio, Texas	231,542	255,218,880	78	22	June 1	Apr. 1	19.10	9.50	6.90	7.20	42.70	75	32.03	38
39. Omaha, Neb.	214,006	342,184,231	70	30	Jan. 1	May 1 July 1	12.15	14.00	4.06	2.04	32.25	60	19.35	39
40. Syracuse, N. Y.	209,326	388,786,603	100	..	Jan. 1	May 1	15.47	10.08	5.90	.25	31.70	80	25.36	40
41. Dayton, Ohio	200,982	401,263,260	78	22	Jan. 1	Dec. June	10.36	10.93	3.51	.40	25.20	80	20.16	41
42. Worcester, Mass.	195,311	345,536,400	90	10	Dec. 1	Oct. 10	28.85	2.61	.45	.29	32.20	86	27.69	42
43. Oklahoma City, Okla.	185,389	151,062,990	80	20	July 1	Jan. 1	17.08	19.52	6.61	3.50	46.71	45	21.02	43
44. Richmond, Va.[21]	182,929	274,308,654	100	..	Feb. 1	June Nov.	16.00	7.50	N	N	23.50	57	13.43	44
45. Youngstown, Ohio	170,002	383,143,060	78	22	Jan. 1	Dec. 20 June 20	8.05	9.77	3.38	.40	21.60	85	18.36	45
46. Grand Rapids, Mich.	168,592	265,142,917	79	21	Apr. 1	July 1	13.83	11.49	3.88	3.79	32.99	85	28.03	46
47. Hartford, Conn.	164,072	387,377,854	87	13	Apr. 1	July 1	14.03	11.90	.44	.65	27.02	80	21.62	47
48. Fort Worth, Texas	163,447	187,458,679	75	25	Oct. 1	Oct. 1	18.50	10.00	8.80	6.90	44.20	55	24.31	48
49. New Haven, Conn.	162,655	338,040,530	86	14	Jan. 1	Mar. 1 Sept. 1	14.50	10.00	1.00	....	25.50	90	22.95	49
50. Flint, Mich.	156,492	221,355,590	82	18	July 1	July 1	12.10	14.70	6.34	4.41	37.55	80	30.04	50
51. Nashville, Tenn.	153,866	181,541,304	80	20	Jan. 1	Aug.	18.50	3.50	7.00	....	29.00	75	21.75	51
52. Springfield, Mass.	149,900	309,887,160	91	9	Dec. 1	Nov. 1	15.74	9.89*	1.80	1.17	28.60	100	28.60	52
53. San Diego, Calif.	147,995	143,018,540	93	7	July 1	Nov. 2 Jan. 20	21.70	12.40	21.50	N	55.60	40	22.24	53
54. Bridgeport, Conn.	147,716	270,613,125	80	20	Apr. 1	Apr. 1 Sept. 1	19.46	8.93	.27	.84	29.50	80	23.60	54

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment					Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total			
GROUP III—*Continued* *Population 100,000 to 300,000*														
55. Scranton, Pa.[7]	143,433	$126,820,705	100	0	Jan. 1	Feb. 4	$17.58	$21.00	$10.75	N	$49.33	50	$24.67	55
56. Des Moines, Ia.[22]	142,559	190,323,460	85	15	Apr. 1	Mar. Sept.	15.18	15.82	6.85	2.75	40.60	65	26.39	56
57. Long Beach, Calif.	142,032	213,904,205	86	14	July 1	Oct. 12 Jan. 4	15.50	19.00	9.80	N	44.30	50	22.15	57
58. Tulsa, Okla.	141,258	149,769,145	85	15	July 1	Jan. 1	20.93	19.57	8.37	3.50	52.37	60	31.42	58
59. Salt Lake City, Utah	140,267	174,264,796	73	27	Jan. 1	Sept. 21	12.10	10.50	5.90	8.20	36.70	60	22.02	59
60. Paterson, N. J.	138,513	211,588,247	87	13	Jan. 1	Apr. 1 Dec. 1	17.04	13.75	6.43	1.18	38.40	65	24.96	60
61. Yonkers, N. Y.	134,646	357,663,160	96	4	Jan. 1	Feb. 1 July 15	16.38	9.81	4.70	....	30.89	86	26.57	61
62. Norfolk, Va.[23]	129,710	177,496,206	90	10	Jan. 1	July Nov.	28.50	....	N	N	28.50	58	16.53	62
63. Jacksonville, Fla.	129,549	101,706,880	86	14	Jan. 1	Nov. 1	21.80	22.00	8.50	14.00	66.30	60	39.78	63
64. Albany, N. Y.[24]	127,413	242,359,257	99	1	Jan. 1	Jan. 1	28.97	....	6.27	.24	35.48	70	24.84	64
65. Trenton, N. J.[11]	123,356	204,891,454	90	10	Jan. 1	May 1 Nov. 1	20.34	7.78	5.84	3.93	37.89	80	30.31	65
66. Kansas City, Kans.	121,857	134,812,093	80	20	Jan. 1	Nov. 1	12.65	15.89	5.63	2.00	36.17	60	21.70	66
67. Chattanooga, Tenn.[24]	119,798	141,477,322*	91	9	Oct. 1	Oct. 1	18.60	....	13.60	....	32.20	70	22.54	67
68. Camden, N. J.	118,700	216,132,075	87	13	Jan. 1	June 1 Dec. 1	12.00	12.76	5.70	1.14	31.60	100	31.60	68
69. Erie, Pa.	115,967	157,785,395	96	4	Jan. 4	Apr. 1	13.80	14.00	7.00	N	34.80	64	22.26	69
70. Spokane, Wash.[25]	115,514	89,048,225	75	25	Jan. 1	May 31 Nov. 30	10.68	6.80	5.73	5.47	28.68	86	24.66	70
71. Fall River, Mass.	115,274	123,333,400	79	21	Jan. 1	Oct. 1	23.17	13.90*	1.56	1.37	40.00	68	27.20	71
72. Fort Wayne, Ind.	114,946	232,539,810	70	30	Jan. 1	May 2 Nov. 2	7.50	8.36	5.04	2.90	23.80	80	19.04	72
73. Elizabeth, N. J.[11]	114,589	166,699,705	90	10	Jan. 1	June 1 Dec. 1	15.28	9.86	5.97	3.89	35.00	100	35.00	73
74. Cambridge, Mass.	113,643	191,944,400	91	9	Apr. 1	Oct. 15	24.75	5.59	1.36	2.20	33.90	100	33.90	74
75. New Bedford, Mass.	112,597	151,256,150	79	21	Dec. 1	Oct. 15	23.87	8.26	1.02	.85	34.00	90	30.60	75
76. Reading, Pa.	111,171	171,500,000	100	..	Jan. 4	Mar. 1	10.00	12.00	4.00	N	26.00	67	17.33	76
77. Wichita, Kans.	111,110	147,761,845	78	22	Jan. 1	Dec. 20 June 20	10.38	18.90	4.22	2.00	35.50	70	24.85	77
78. Miami, Fla.	110,637	168,915,207	96	4	July 1	Nov. 1	20.25	10.51	4.76	1.32	36.84	50	18.42	78
79. Tacoma, Wash.[25]	106,817	67,096,684	76	24	Jan. 1	Feb.	14.74	7.45	11.76	5.88	39.83	100	39.83	79
80. Wilmington, Del.[26]	106,597	154,608,600	100	0	July 1	July 1	15.80	2.20	8.00	N	26.00	75	19.50	80
81. Knoxville, Tenn.	105,802	140,492,500	92	8	Oct. 1	Apr. 1 July 1 Oct. 1 Dec. 31	19.00	4.50	11.40	....	34.90	85	29.67	81
82. Peoria, Ill.	104,969	93,611,153	90	10	Jan. 1	Dec. 1	20.27	16.00	4.13	3.90	44.30	50	22.15	82
83. Canton, Ohio	104,906	242,989,310	67	33	Jan. 1	Dec. 20 June 20	6.63	10.35	4.02	.40	21.40	100	21.40	83

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

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			Realty	Personalty			City	School	County	State	Total			
GROUP III—*Continued* *Population 100,000 to 300,000*														
84. South Bend, Ind.	104,193	$204,678,940	66	34	Jan. 1	May Nov.	$7.85	$10.75	$4.40	$2.90	$25.90	50	$12.95	84
85. Somerville, Mass.	103,908	123,051,300	94	6	Jan. 1	Oct. 15	17.56	9.87*	2.05	1.12	30.60	100	30.60	85
86. El Paso, Texas	102,421	112,746,350	79	21	Mar. 1	Dec. 15	12.60	9.40	10.50	6.90	39.40	66	26.00	86
87. Lynn, Mass.	102,320	140,896,645	88	12	Jan. 1	Nov. 1	17.03	9.17	1.65	2.15	30.00	100	30.00	87
88. Evansville, Ind.	102,249	137,877,690	70	30	Jan. 1	May 1 Nov. 1	11.30	10.00	7.00	2.90	31.20	100	31.20	88
89. Utica, N. Y.	101,740	137,919,685	99	1	Jan. 1	Aug. 10	21.34	9.70	8.14	....	39.18	65	25.47	89
90. Duluth, Minn.[9]	101,463	78,657,975	77	23	Jan. 1	Jan. 1	9.71	12.27	5.09	2.14	29.21	100	29.21	90
91. Tampa, Fla.	101,161	122,349,057	92	8	June 1	Oct. 1	17.50	4.40	5.20	2.80	29.90	50	14.95	91
92. Gary, Ind.	100,426	178,196,820	60	40	Jan. 1	May 4 Nov. 2	9.70	14.60	7.00	2.90	34.20	75	25.65	92
93. Lowell, Mass.	100,234	128,249,769	87	13	Jan. 1	Oct. 15	22.58	8.23	1.54	1.05	33.40	100	33.40	93
GROUP IV *Population 50,000 to 100,000*														
94. Waterbury, Conn.	99,902	171,817,495	77	23	Jan. 1	May 1 Oct. 1	23.40	10.47	.44	.69	35.00	80	28.00	94
95. Schenectady, N. Y.	95,692	201,595,325	100	..	Jan. 1	Jan. July	14.52	7.82*	3.21	.23	25.78	100	25.78	95
96. Sacramento, Calif.	93,750	107,671,790	88	12	Jan. 1	Nov. 1	20.50	23.65	11.77	N	55.92	72	40.26	96
97. Allentown, Pa.	92,563	104,685,325	100	..	Jan. 4	Mar. 1	12.40	14.00	4.00	N	30.40	50	15.20	97
98. Bayonne, N. J.	88,979	(Not reporting)												98
99. Wilkes-Barre, Pa.	86,628	101,901,692	100	..	Jan. 1	Apr.	16.00	16.50	8.27	.40	41.17	60	24.70	99
100. Rockford, Ill.	85,864	85,556,621	67	33	Jan. 1	Mar. 1	16.90	20.00	8.00	4.20	49.10	30	14.73	100
101. Lawrence, Mass.	85,068	119,270,325	75	25	Jan. 1	Oct. 1	17.36	9.89	1.93	1.22	30.40	100	30.40	101
102. Savannah, Ga.	85,024	77,675,466	50	50	Jan. 1	Apr. July Oct.	23.00	10.00	12.50	5.00	50.50	50	25.25	102
103. Charlotte, N. C.	82,675	(Not reporting)												103
104. Berkeley, Calif.	82,109	91,461,915	94	6	June 30	Oct. 19	15.90	15.42	21.38	N	52.70	55	28.99	104
105. Altoona, Pa.	82,054	86,836,035	100	..	Jan. 5	Mar. 1	8.50	14.00	7.50	N	30.00	64	19.20	105
106. Little Rock, Ark.[27]	81,679	61,765,653	81	19	Jan. 1	Jan. 18	4.78	9.00	3.50	3.95	21.13	70	14.86	106
107. St. Joseph, Mo.	80,935	79,472,170	75	25	Apr. 20	May 1	12.50	12.25	7.05	1.20	33.00	70	23.10	107
108. Saginaw, Mich.	80,715	96,163,907	83	17	July 1	July 1	18.17	14.36	8.19	4.05	44.77	100	44.77	108
109. Harrisburg, Pa.	80,339	90,145,355	50	50	Jan. 4	Mar. 1	16.00	19.00	6.00	N	41.00	50	20.50	109
110. Sioux City, Ia.[22]	79,183	103,129,024	83	17	Apr. 1	Mar. Sept.	12.07	17.47	9.35	4.24	43.13	60	25.88	110
111. Lansing, Mich.	78,397	141,150,572	79	21	May 1	July 17	11.35	8.51	3.36	3.63	26.85	70	18.80	111
112. Pawtucket, R. I.	77,149	155,275,640	71	29	Jan. 1	Oct. 1	13.63	6.14*	N	1.23	21.00	100	21.00	112
113. Manchester, N. H.	76,834	106,151,932	88	12	Jan. 1	Apr. 1	18.44	4.26	2.70	2.60	28.00	100	28.00	113
114. Binghamton, N. Y.	76,662	127,858,488	99	1	Jan. 1	Jan. 1	16.55	10.57	5.98	....	33.10	88	29.13	114
115. Shreveport, La.	76,655	118,427,830	68	32	Jan. 1	Nov. 1	11.50	8.25	6.35	5.75	31.85	60	19.11	115
116. Pasadena, Calif.	76,086	185,594,455	87	13	July 1	Oct. 7	12.30	20.80	9.80	N	42.90	75	32.18	116

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment					Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total			
GROUP IV—*Continued* *Population 50,000 to 100,000*														
117. Lincoln, Nebr.	75,933	$125,758,355	79	21	Sept. 1	Oct. 1	$ 7.60	$15.00	$ 2.90	$2.04	$27.54	75	$20.66	117
118. Huntington, W. Va.	75,572	(Not reporting)												118
119. Niagara Falls, N. Y.	75,460	146,370,049	100	..	Jan. 1	June Nov.	13.32	11.60	7.53	N	32.45	72	23.36	119
120. Winston-Salem, N. C.	75,274	146,995,436	59	41	July 1	Mar. 1	8.60	4.40	6.00	N	19.00	60	11.40	120
121. East St. Louis, Ill.	74,347	51,459,368	67	33	Jan. 1	Jan. 1	23.45	25.00	4.80	3.90	57.15	25	14.29	121
122. Troy, N. Y.	72,763	72,325,408	95	5	Jan. 1	Jan. 1 July 1	25.58	9.97	11.19	N	46.74	90	42.07	122
123. Quincy, Mass.	71,983	(Not reporting)												123
124. Springfield, Ill.	71,864	" "												124
125. Portland, Me.	70,810	113,365,625	78	22	Jan. 1	Aug. 1	18.59	7.24	1.60	6.17	33.60	67	22.40	125
126. Lakewood, Ohio	70,509	151,008,120	89	11	Jan. 1	Dec. 20 June 20	7.65	12.21	4.64	.40	24.90	85	21.17	126
127. Roanoke, Va.	69,206	71,182,893	84	16	Jan. 1	Nov. 1	17.50	7.50	N	N	25.00	50	12.50	127
128. Springfield, Ohio	68,743	121,514,410	69	31	Jan. 1	Dec. 20 June 20	5.72	9.55	3.33	.40	19.00	100	19.00	128
129. Mobile, Ala.	68,202	66,000,000	75	25	Oct. 1	Dec. 1	6.60	7.20	6.90	2.10	22.80	60	13.68	129
130. New Britain, Conn.	68,128	116,801,349	80	20	Apr. 1	July 1	16.02	10.06	.92	....	27.00	85	22.95	130
131. East Orange, N. J.[11]	68,020	130,418,244	93	7	Jan. 1	June 1 Dec. 1	16.12	8.12	5.90	3.86	34.00	70	23.80	131
132. Racine, Wis.	67,542	114,895,945	85	15	Jan. 1	Jan. Feb.	6.50	11.43	3.84	1.16	22.93	70	16.05	132
133. Johnstown, Pa.	66,993	85,616,200	93	7	Jan. 4	Mar. 1	14.00	17.00	8.00	N	39.00	65	25.35	133
134. Cicero, Ill.	66,602	(Not reporting)												134
135. Atlantic City, N. J.[11]	66,198	247,046,074	96	4	Jan. 1	June 1 Dec. 1	19.08	4.62	5.13	4.53	33.36	90	30.02	135
136. Montgomery, Ala.	66,079	45,575,161	63	27	July 1	Oct. 1	7.50	5.40	2.70	3.90	19.50	70	13.65	136
137. Newton, Mass.	65,276	165,129,600	89	11	Jan. 1	Nov. 1	14.36	8.25	1.60	2.39	26.60	100	26.60	137
138. Covington, Ky.	65,252	59,091,351	88	12	Jan. 1	June Oct.	13.80	11.00	6.20	3.00	34.00	60	20.40	138
139. Pontiac, Mich.	64,928	102,227,975	85	15	Jan. 1	July 1	15.40	13.60	10.97	5.21	45.18	90	40.66	139
140. Hammond, Ind.	64,560	104,788,950	65	35	Jan. 1	May 1 Nov. 1	10.70	13.20	7.10	2.90	33.90	60	20.34	140
141. Topeka, Kans.	64,120	94,333,347	77	23	Jan. 1	Nov. 1	13.03	15.50	3.57	2.00	34.10	60	20.46	141
142. Oak Park, Ill.	63,982	75,056,200	86	14	Jan. 1	Apr. 1	9.90	27.70	12.50	4.80	54.90	37	20.31	142
143. Brockton, Mass.	63,797	79,278,450	88	12	Dec. 1	Oct. 15 Nov. 1	23.88	8.43	1.56	.83	34.70	80	27.76	143
144. Evanston, Ill.[28]	63,338	86,836,008	87	13	Jan. 1	Mar. 10	18.30	25.50	5.70	3.90	53.40	37	19.75	144
145. Passaic, N. J.[11]	62,959	100,548,039	84	16	Jan. 1	June 1 Dec. 1	24.44	12.36	6.31	4.19	47.30	70	33.11	145
146. Terre Haute, Ind.	62,810	76,391,970	70	30	Jan. 1	May 4 Nov. 2	13.09	18.13	7.88	2.90	42.00	75	31.50	146
147. Glendale, Calif.	62,736	78,944,180	87	13	July 1	Nov. 1 Jan. 20	13.50	21.10	9.80	N	44.40	50	22.20	147

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment					Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total			
GROUP IV—*Continued* *Population 50,000 to 100,000*														
148. Charleston, S. C.	62,265	$ 23,320,131	74	26	Jan. 1	May 15 July 15 Oct. 15	$25.83	$ 6.83	$10.92	$....	$43.58	58	$25.28	148
149. Wheeling, W. Va.	61,659	96,080,099	77	23	July 1	Nov. 1	9.27	11.65	7.20	1.90	30.02	60	18.01	149
150. Mount Vernon, N. Y.	61,499	165,445,581	97	3	Jan. 1	Jan. 1 July 1	13.37	11.85	4.37	.21	29.80	80	23.84	150
151. Davenport, Ia.[22]	60,751	33,301,220	90	10	Apr. 1	Sept.	13.50	13.94	5.11	2.75	35.30	55	19.36	151
152. Charleston, W. Va.	60,408	103,955,371	89	11	June 30	Nov. 1 May 1	6.10	6.80	5.50	1.90	20.30	50	10.15	152
153. Augusta, Ga.	60,342	53,597,705	72	28	Jan. 1	Apr. 1	20.00	12.55	8.50	5.00	46.05	67	30.70	153
154. Lancaster, Pa.	59,949	108,586,700	100	..	Jan. 5	Apr. 30	5.00	10.00	3.00	N	18.00	100	18.00	154
155. Medford, Mass.	59,714	81,394,550	96	4	Jan. 1	Nov. 1	17.19	9.49*	1.45	2.67	30.80	100	30.80	155
156. Hoboken, N. J.	59,261	103,532,105	92	8	Jan. 1	June 1 Dec. 1	22.37	12.81*	8.93	3.91	48.02	75	36.01	156
157. Chester, Pa.	59,164	70,769,156	100	..	Jan. 5	Mar. 1	11.50	11.00	4.11	N	26.61	66	17.60	157
158. Union City, N. J.	58,659	(Not reporting)												158
159. Malden, Mass.	58,036	72,049,750	90	10	Jan. 1	Oct. 15	21.05	8.36	4.59	....	34.00	90	31.60	159
160. Madison, Wis.	57,899	146,378,070	92	8	Jan. 1	Feb. 20	6.70	10.15	5.52	1.13	23.50	85	19.98	160
161. Bethlehem, Pa.	57,892	73,388,665	91	9	Jan. 1	Mar. 1	12.00	12.50	7.00	N	31.50	90	28.35	161
162. Beaumont, Texas	57,732	69,792,690	81	19	July 1	Nov. 1	16.00	9.50	10.30	6.90	42.70	60	25.62	162
163. San Jose, Calif.	57,651	44,805,465	85	15	Dec. 1	Oct.	16.50	29.68	11.62	N	57.80	40	23.12	163
164. Springfield, Mo	57,527	44,406,785	75	25	July 1	Sept. 1	14.60	15.80	5.70	1.20	37.30	70	26.11	164
165. Decatur, Ill.	57,510	35,000,000	82	18	May 1	Feb. 1 Aug. 1	23.10	20.00	4.20	3.90	51.20	40	20.48	165
166. Irvington, N. J.	56,733	77,763,574	89	11	Jan. 1	June 1 Dec. 1	13.50	13.70	5.64	4.36	37.20	100	37.20	166
167. Holyoke, Mass.	56,537	106,856,040	84	16	Dec. 1	Oct. 15	16.19	6.11*	1.88	1.02	25.20	100	25.20	167
168. Hamtramck, Mich.	56,268	113,403,060	72	28	July 1	July 15	15.40	9.50	3.79	3.16	31.85	100	31.85	168
169. Cedar Rapids, Ia.	56,097	79,299,783	79	21	Apr. 1	Jan. 1	13.43	18.92	6.60	2.75	41.70	60	25.02	169
170. York, Pa.	55,254	56,753,745	96	4	Jan. 1	Mar. 1	8.50	16.00	8.00	N	32.50	60	19.50	170
171. Jackson, Mich.	55,187	88,901,360	80	20	July 1	July 1	9.92	9.89	6.47	3.98	30.26	75	22.70	171
172. Kalamazoo, Mich.	54,786	81,757,705	75	25	Jan. 1	July 1	11.00	14.90	5.28	4.02	35.20	100	35.20	172
173. East Chicago, Ind.	54,784	92,418,325	..	..	Jan. 1	May Nov.	10.70	10.50	4.10	2.50	27.80	37	10.29	173
174. McKeesport, Pa.	54,632	54,535,950	98	2	Jan. 5	Mar. 1	13.00	16.50	9.88	N	39.38	55	21.66	174
175. New Rochelle, N. Y.	54,000	196,079,848	99	1	Jan. 1	Apr. 1 Sept. 1	15.75	8.31	4.17	.17	28.40	100	28.40	175
176. Macon, Ga.	53,829	42,757,082	80	20	Jan. 1	Apr. 15 Aug. 15 Dec. 15	15.00	8.43*	9.57	5.00	38.00	60	22.80	176
177. Greensboro, N. C.	53,659	107,000,000	80	20	July 1	Sept. 1	9.20	3.50	8.50	N	21.20	70	14.84	177
178. Austin, Texas	53,120	53,047,550	78	22	Jan. 1	Jan. 1	16.50	6.00	8.50	6.80	37.80	67	25.20	178
179. Highland Park, Mich.	52,959	114,895,950	81	19	July 1	July 1	10.40	11.40	4.13	3.12	29.05	80	23.24	179
180. Galveston, Texas	52,938	60,383,699	79	21	July 1	Sept. 1	20.40	6.00	11.00	7.40	44.80	60	26.88	180

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment					Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total			
GROUP IV—*Continued* *Population 50,000 to 100,000*														
181. Waco, Texas	52,848	$61,795,940	76	24	Oct. 1	Oct. 1	$17.50	$ 6.60	$ 9.60	$7.40	$41.10	75	$30.83	181
182. Fresno, Calif.	52,513	50,796,370	85	15	July 1	Nov. Jan.	23.66	16.60	19.50	N	59.76	50	29.88	182
183. Hamilton, Ohio	52,176	98,518,260	75	25	Jan. 1	June 20 Dec. 20	8.97	8.61	3.81	.40	21.79	100	21.79	183
184. Durham, N. C.	52,037	(Not reporting)												184
185. Columbia, S. C.[30]	51,581	21,000,000	67	33	Jan. 1	Oct. 15 Dec. 15	15.65	12.81	4.31	2.10	34.87	58	20.22	185
186. Cleveland Hts., Ohio	50,945	161,620,390	85	15	Jan. 1	June Dec.	6.86	13.50	4.64	.40	25.40	60	15.24	186
187. Port Arthur, Texas	50,902	(Not reporting)												187
188. Dearborn, Mich.	50,358	237,214,998	65	35	July 1	July 15 Dec. 30	10.31	10.21	4.14	3.12	27.78	100	27.78	188
189. Kenosha, Wis.	50,262	78,022,880	72	28	Jan. 1	Jan. 1	10.00	12.06	5.61	1.33	29.00	60	17.40	189
190. Asheville, N. C.	50,193	(Not reporting)												190
191. Pueblo, Colo.	50,096	39,735,405	70	30	Jan. 1	Mar. Aug.	23.50	14.60	8.95	3.59	50.64	33	16.88	191
GROUP V *Population 30,000 to 50,000*														
192. Pittsfield, Mass.	49,677	59,492,065	90	10	Apr. 1	Nov. 1	24.11	8.69*	2.90	1.50	37.20	65	24.18	192
193. Woonsocket, R. I.	49,376	95,858,450	73	27	Jan. 1	Oct. 10	20.14	4.86	N	1.76	26.76	100	26.76	193
194. Haverhill, Mass.	48,710	63,509,675	88	12	Jan. 1	Sept. 15	20.56	7.75	1.29	.80	30.40	100	30.40	194
195. New Castle, Pa.	48,674	57,988,550	94	6	Jan. 4	Aug. 1	12.00	16.00	9.00	N	37.00	67	24.67	195
196. Everett, Mass.	48,424	76,347,675	84	16	Jan. 1	Nov. 1	15.91	10.92	1.73	4.34	32.90	75	24.68	196
197. Jackson, Miss.	48,282	47,099,499	70	30	Oct. 1	Nov. 1	18.50	5.50	incomplete			70		197
198. Phoenix, Ariz.[31]	48,118	86,792,285	92	8	July 1	Oct. 13 Apr. 7	12.20	7.40	18.10	9.50	47.20	80	37.76	198
199. Stockton, Calif.	47,963	(Not reporting)												199
200. Brookline, Mass.	47,490	170,305,100	90	10	Jan. 1	Oct. 15	13.24	3.78	.75	2.13	19.90	100	19.90	200
201. Elmira, N. Y.	47,397	51,405,420	91	9	Jan. 1	July 1	17.94	10.43	11.17	....	39.54	61	24.12	201
202. Bay City, Mich.	47,355	47,661,268	83	17	July 1	Aug. 1	14.18	18.20	4.92	5.00	42.30	85	35.96	202
203. Berwyn, Ill.	47,027	(Not reporting)												203
204. Clifton, N. J.	46,875	48,214,931	88	12	Jan. 1	June 1 Dec. 1	18.07	14.94	6.42	4.07	43.50	100	43.50	204
205. Aurora, Ill.	46,589	(Not reporting)												205
206. Muncie, Ind.	46,548	64,031,780	75	25	Jan. 1	May 4 Nov. 2	8.30*	11.20*	6.30	2.90	28.70	70	20.09	206
207. Stamford, Conn.	46,346	(Not reporting)												207
208. Waterloo, Ia.	46,191	30,052,012	85	15	Apr. 1	Jan. Sept.	17.83	23.66	5.82	2.75	50.06	45	22.53	208
209. Chelsea, Mass.	45,816	55,120,400	89	11	Jan. 1	Apr. 1	28.18	9.41	N	3.61	41.20	100	41.20	209
210. Lexington, Ky.	45,736	62,967,225	74	36	Jan. 1	June 1	18.40	7.80	5.00	5.00	36.20	80	28.96	210
211. Williamsport, Pa.	45,729	39,357,945	100	..	Jan. 4	Mar. 1	15.50	18.00	8.50	N	42.00	70	29.40	211

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment					Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total			
GROUP V—*Continued* *Population 30,000 to 50,000*														
212. Portsmouth, Va.	45,704	$33,876,796	96	4	Jan. 1	Nov.	$17.22	$ 9.28*	N	N	$26.50	70	$18.55	212
213. Jamestown, N. Y.	45,155	65,372,919	100	..	Jan. 1	July 1	13.87	11.25	$8.05	....	33.17	75	24.88	213
214. Lorain, Ohio	44,512	88,401,080	72	28	Jan. 1	Dec. 20	8.32	8.23	3.40	$3.05	23.00	85	19.55	214
215. Chicopee, Mass.	43,930	47,139,720	86	14	Dec. 1	Oct. 1	22.13	13.79	2.23	1.35	39.50	80	31.60	215
216. Wichita Falls, Texas	43,690	71,640,366	74	26	Apr. 1	Oct. 1	21.00	10.00	7.50	6.90	45.40	58	26.33	216
217. Battle Creek, Mich.	43,573	67,514,950	81	19	July 1	July 10	10.00	13.60	5.80	4.40	33.80	100	33.80	217
218. Perth Amboy, N. J.	43,516	52,478,123	87	13	Jan. 1	June 1 Dec. 1	22.76	14.49	10.37	2.78	50.40	50	25.20	218
219. Salem, Mass.	43,353	58,368,850	83	17	Jan. 1	Sept. 1	18.59	8.98	1.69	1.04	30.30	100	30.30	219
220. Amarillo, Texas	43,132	61,520,620	82	18	Apr. 15	Oct. 1	10.00	11.50	7.50	7.40	36.40	55	20.14	220
221. Columbus, Ga.[24]	43,131	43,159,694	67	33	Jan. 1	Aug. 1	18.00	....	8.50	5.00	31.50	67	21.00	221
222. Joliet, Ill.	42,993	(Not reporting)												222
223. Cranston, R. I.	42,911	(Not reporting)												223
224. Portsmouth, Ohio	42,560	75,327,430	73	27	Jan. 1	Dec. 20 June 20	7.05	8.30	4.80	3.05	23.20	100	23.20	224
225. Lima, Ohio	42,287	75,430,150	77	23	Jan. 1	Dec. 20 June 20	9.60	9.70	4.30	.40	24.00	100	24.00	225
226. Council Bluffs, Ia.	42,048	34,555,452	66	34	Apr. 1	Jan. 1	21.88	23.80	5.67	2.75	54.10	60	32.46	226
227. Montclair, N. J.	42,017	112,306,000	90	10	Jan. 1	June 1 Dec. 1	15.90	9.60	8.17	1.63	35.30	100	35.30	227
228. Dubuque, Ia.	41,679	47,943,796	78	22	Apr. 1	Jan. 1	14.62	12.25	6.08	2.75	35.70	75	26.78	228
229. Muskegon, Mich.	41,390	66,190,560	74	26	Jan. 1	Dec. 1	13.32	13.21	6.50	3.27	36.30	90	32.67	229
230. Warren, Ohio	41,062	78,761,500	75	25	Jan. 1	Dec. 20 June 20	7.47	10.35	4.08	.40	22.30	75	16.73	230
231. Kearny, N. J.	40,716	80,112,504	84	16	Jan. 1	June 1 Dec. 1	12.61	7.30	9.98	4.32	34.21	60	20.53	231
232. Fitchburg, Mass.	40,692	57,750,650	80	20	Nov. 30	Oct. 15	16.35	9.64	1.75	1.46	29.20	100	29.20	232
233. Lynchburg, Va.	40,661	46,384,500	93	7	Jan. 1	Sept. 15	13.50	10.00	N	N	23.50	60	14.10	233
234. St. Petersburg, Fla.	40,425	127,552,726	81	19	Oct. 1	Oct. 1	16.26	29.50	27.50	4.88	78.14	36	28.13	234
235. Poughkeepsie, N. Y.	40,288	52,208,372	96	4	Jan. 1	Jan. 15	28.43	9.36	8.98	....	46.77	60	28.06	235
236. Ogden, Utah	40,272	41,477,441	78	22	Jan. 1	Sept. 15	12.00	11.50	4.70	5.70	33.90	60	20.34	236
237. Oshkosh, Wis.	40,108	60,667,000	84	16	Jan. 1	Jan. 1	11.47	9.28	5.25	....	26.00	85	22.10	237
238. Anderson, Ind.	39,804	41,226,527	..	..	Jan. 6	Jan. 1 July 1	7.70			incomplete				238
239. East Cleveland, Ohio	39,667	83,359,580	90	10	Jan. 1	June 20 Dec. 20	8.10	15.66	4.44	.40	28.60	90	25.74	239
240. La Crosse, Wis.	39,614	51,410,698	82	18	Jan. 1	Jan. 1	10.35	11.44	5.40	.81	28.00	85	23.80	240
241. Butte, Mont.	39,532	(Not reporting)												241
242. Sheboygan, Wis.	39,251	51,546,390	82	18	Jan. 1	Jan. 1	14.32	9.74	4.72	1.14	29.92	75	22.44	242
243. Waltham, Mass.	39,247	(Not reporting)												243
244. Quincy, Ill.	39,241	(Not reporting)												244
245. Meriden, Conn.	38,481	(Not reporting)												245
246. Bloomfield, N. J.	38,077	68,860,678	89	11	Jan. 1	June 1 Dec. 1	15.50	12.10	5.90	1.10	34.60	100	34.60	246

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

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			Realty	Personalty			City	School	County	State	Total			
GROUP V—*Continued* *Population 30,000 to 50,000*														
247. Rock Island, Ill.	37,953	$24,497,875	79	21	Apr. 1	Mar. 1	$13.20	$20.00	$6.30	$3.90	$43.40	33	$14.47	247
248. Cumberland, Md.	37,747	42,000,000	83	17	Apr. 1	May 20	10.00	8.30	7.40	2.50	28.20	75	21.15	248
249. San Bernardino, Calif.	37,481	18,414,020	88	12	July 1	Dec. Apr.	18.75	23.40	30.10	N	72.25	33	24.08	249
250. Green Bay, Wis.	37,415	59,377,655	84	16	Jan. 1	Dec. 1	13.92	10.33	8.25	....	32.50	90	29.25	250
251. Raleigh, N. C.	37,379	(Not reporting)												251
252. Taunton, Mass.	37,355	(Not reporting)												252
253. Santa Monica, Calif.	37,146	(Not reporting)												253
254. West New York, N. J.	37,107	51,846,543	98	2	Jan. 1	June 1 Dec. 1	19.86	16.78	8.82	3.93	49.39	90	44.45	254
255. Hazleton, Pa.	36,765	28,855,840	92	8	Jan. 4	Apr. 1	14.00	24.00	12.40	N	50.40	50	25.20	255
256. Danville, Ill.	36,765	(Not reporting)												256
257. High Point, N. C.	36,745	(Not reporting)												257
258. Auburn, N. Y.	36,652	53,002,086	100	..	July 1	July 1	10.32	5.25	8.99	.20	24.76	98	24.26	258
259. Zanesville, Ohio	36,440	56,589,890	75	25	Jan. 1	Dec. June	5.90	10.50	5.00	.40	21.80	100	21.80	259
260. Superior, Wis.	36,113	48,411,867	84	16	Jan. 1	Dec. 15	6.62	14.33	15.50	1.05	37.50	100	37.50	260
261. Arlington, Mass.	36,094	60,917,100	95	5	Jan. 1	Nov. 1	16.01	12.56*	1.57	1.26*	31.40	98	30.77	261
262. Norwalk, Conn.	36,019	66,052,854	92	8	Sept. 1	Oct. 1	13.50	8.00	.50	3.00	25.00	80	20.00	262
263. Elgin, Ill.	35,929	30,354,434	74	26	Jan. 1	Mar. 1	18.69	18.80	3.15	3.90	44.54	33	14.85	263
264. Norristown, Pa.	35,853	25,649,995	92	8	Jan. 1	June 1	15.00	20.00	3.00	N	38.00	33	12.67	264
265. White Plains, N. Y.	35,830	171,819,646	100	..	Jan. 2	Jan. 2 July 1	7.68	10.48	4.66	....	22.82	100	22.82	265
266. Revere, Mass.[24]	35,680	42,020,200	92	8	Jan. 1	Oct. 15	41.60	....	.....	....	41.60	80	33.28	266
267. Steubenville, Ohio	35,422	73,929,920	77	23	Jan. 1	Dec. 20 June 20	4.80	5.80	5.15	3.05	18.80	80	15.04	267
268. Orange, N. J.	35,399	49,320,294	93	7	Jan. 1	June 1 Dec. 1	21.04	10.80	5.90	3.86	41.60	85	35.36	268
269. Alameda, Calif.	35,033	31,219,025	85	15	July 1	Nov. 1	19.00	15.70	21.40	N	56.10	60	33.66	269
270. Lewiston, Me.	34,948	34,255,539	70	30	Mar. 1	Aug. 20	17.00	8.50	1.70	6.80	34.00	60	20.40	270
271. Watertown, Mass.	34,913	54,161,985	92	8	Jan. 1	Nov. 1	19.27	9.90	1.92	4.31	35.40	80	28.32	271
272. Amsterdam, N. Y.	34,817	31,088,246	97	3	Jan. 1	Apr. 1	16.60	21.40	12.08	....	50.08	55	27.54	272
273. West Allis, Wis.	34,671	52,269,131	80	20	Jan. 1	Jan. 1	14.31	12.69	5.79	1.21	34.00	60	20.40	273
274. New Brunswick, N. J.	34,555	45,508,057	90	10	Jan. 1	June 1 Dec. 1	21.90	11.60	9.40	3.80	46.70	100	46.70	274
275. Easton, Pa.	34,468	44,833,083	100	..	Jan. 1	Jan. July	13.50	15.00	7.00	N	35.50	60	21.30	275
276. Plainfield, N. J.	34,422	63,086,310	90	10	Jan. 1	June 1 Dec. 1	17.80	11.90	6.00	3.80	39.50	65	25.68	276
277. Newport News, Va.	34,417	34,904,818	87	13	Jan. 1	Dec. 4	16.60	12.90	N	N	29.50	50	14.75	277
278. Santa Barbara, Calif.	33,613	49,002,045	..	..	July 1	Dec. 5 Apr. 20	15.20	25.42	13.58	N	54.20	67	36.13	278
279. Paducah, Ky.	33,541													279

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

City	Census 1930	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment					Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	County	State	Total			
GROUP V—*Continued* *Population 30,000 to 50,000*														
280. Mansfield, Ohio	33,525	$76,000,000	70	30	Jan. 1	Dec. June	$6.40	$9.40	$5.15	$ .45	$21.40	95	$20.33	280
281. Waukegan, Ill.	33,499													281
282. Norwood, Ohio	33,411	76,758,000	66	34	Jan. 1	Dec. 20 June 20	6.98	7.45	4.67	.40	19.50	80	15.60	282
283. Sioux Falls, S. Dak.	33,362	45,538,275	74	26	Jan. 1	May 1 Nov. 1	11.64	15.34	4.03	3.10	34.11	75	25.58	283
284. Colorado Springs, Colo.	33,237	42,000,000	67	33	Jan. 1	Mar. 1	13.00	14.40	8.18	3.59	39.17	50	19.59	284
285. Elkhart, Ind.	32,949	(Not reporting)												285
286. Kokomo, Ind.	32,843	38,605,295	67	33	Jan. 1	May 1 Nov. 1	10.25	10.75	7.70	2.90	31.60	98	30.97	286
287. Laredo, Texas	32,618	(Not reporting)												287
288. Tucson, Ariz.	32,506	34,553,510	94	6	July 1	Sept. Mar.	16.70	6.50	13.90	9.50	46.60	80	37.28	288
289. Richmond, Ind.	32,493	(Not reporting)												289
290. Rome, N. Y.	32,338	(Not reporting)												290
291. Wilmington, N. C.	32,270	43,949,113	80	20	July 1	Oct. 1	12.00	9.40	3.60	N	25.00	82	20.50	291
292. Moline, Ill.	32,236	24,985,835	70	30	Apr. 1	Mar. 15	13.10	26.30	7.35	3.90	50.65	33	16.88	292
293. Watertown, N. Y.	32,205	47,311,147	99	1	July 1	July 1	13.60	11.40	8.30	....	33.30	86	28.64	293
294. Muskogee, Okla.	32,026	27,500,000	70	30	July 1	Jan. 1 July 1	17.00	16.50	10.00	3.50	47.00	60	28.20	294
295. Meridian, Miss.	31,954	(Not reporting)												295
296. Pensacola, Fla.	31,579	(Not reporting)												296
297. Nashua, N. H.	31,463	42,216,860	90	10	Jan. 1	Dec. 1	18.96	10.44*	2.17	2.76	35.33	100	35.33	297
298. Fort Smith, Ark.[27]	31,429	22,369,183	64	36	Jan. 1	Jan. 1	3.66	11.33	4.97	3.95	23.91	60	14.35	298
299. Port Huron, Mich.	31,361	38,693,065	84	16	May 1	July	13.96	15.26	8.63	3.79	41.64	100	41.64	299
300. Newburgh, N. Y.	31,275	40,901,600	100	..	Jan. 1	Mar. 15	13.40	9.50	11.66	N	34.56	76	26.27	300
301. Marion, Ohio	31,084	47,421,170	80	20	Jan. 1	Dec. June	9.88	10.93	2.61	.40	23.82	50	11.91	301
302. Bloomington, Ill.	30,930													302
303. Hagerstown, Md.	30,861	40,005,114	75	25	June 1	Jan. 1	11.50	8.18	4.82	2.50	27.00	100	27.00	303
304. Bellingham, Wash.	30,823	17,734,885	..	..	Jan. 1	Feb. 1	10.78	6.25	10.55	5.49	33.07	70	23.15	304
305. Baton Rouge, La.	30,729	(Not reporting)												305
306. Newark, Ohio	30,596	47,823,420	70	30	Jan. 1	Dec. June	7.77	10.55	4.28	.40	23.00	80	18.40	306
307. Everett, Wash.	30,567	17,435,212	70	30	Jan. 1	Feb. 1	15.00	9.75	8.90	6.10	39.75	50	19.88	307
308. Santa Ana, Calif.	30,322	20,253,010	51	49	July 1	Nov. 1	18.70	24.30	14.50	N	57.50	25	14.33	308
309. Alton, Ill.	30,151	17,600,000	67	33	Apr. 1	Jan. 1 July 1	15.10	22.50	4.70	3.90	46.20	37	17.09	309

COMPARATIVE TAX RATES OF 290 CITIES OVER 30,000 FOR 1931—*Continued*

City	Census 1930	Assessed valuation	Per Cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation adjusted to uniform 100% basis of assessment				Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	No.
			Realty	Personalty			City	School	Province	Total			
CANADIAN CITIES													
1. Montreal, Que.[32]	810,925	$ 962,731,641	100	..	Jan. 1	Oct. 1	$15.50	$12.00	N	$27.50	100	$27.50	1
2. Toronto, Ont.[33]	627,582	1,054,860,709	100	..	Jan. 1	May 7 July 7 Sept. 4	23.15	10.45	N	33.60	75	25.20	2
3. Vancouver, B. C.[34]	245,307	368,535,209	100	..	Jan. 1	Aug. 3	21.28	8.23	N	29.51	100	29.51	3
4. Winnipeg, Man.[35]	217,587	237,407,160	100	..	Jan. 1	June 1	15.81	10.70	.74	27.25	100	27.25	4
5. Hamilton, Ont.[36]	154,914	172,139,850	100	..	Jan. 1	June 1 Sept. 1	20.19	14.81	N	35.00	75	26.25	5
6. Quebec, Que.[37]	129,103	117,524,442	100	..	May 1	Aug. 1	23.40	9.50	N	32.90	80	26.32	6
7. Ottawa, Ont.[38]	124,988	158,572,852	100	..	Jan. 1	June 18 Nov. 18	24.44	11.15	N	35.59	67	23.73	7
8. Calgary, Alta.[38]	83,362	66,027,364	100	..	Jan. 1	June 20	17.60	17.65	1.50	36.75	100	36.75	8
9. Edmonton, Alta.[39]	74,298	67,037,990	100	..	Jan. 1	June 17 Aug. 17 Oct. 17 Dec. 3	20.74	17.37	N	38.11	90	34.30	9
10. London, Ont.[40]	71,022	86,816,439	100	..	Jan. 1	June 18 Aug. 18 Oct. 19	23.05	14.45	N	37.50	70	26.25	10
11. Windsor, Ont.[41]	62,957	89,925,175	100	..	Jan. 1	June 15 Oct. 15	20.75	16.25	N	37.00	80	29.60	11
12. Halifax, N. S.[42]	58,939	58,628,120	100	..	May 1	May 1 Sept. 1	22.78	11.16	.94	34.88*	80	27.81	12
13. St. John, N. B.[43]	55,000	53,030,800	100	..	Jan. 1	Aug. 12 Sept. 23 Oct. 21	12.60	10.20	9.60	32.40	100	32.40	13
14. Regina, Sask.[44]	53,034	47,180,250	100	..	Jan. 1	June 30 Dec. 31	15.45	11.11	.80	27.36	100	27.36	14
15. Saskatoon, Sask.[45]	43,025	34,361,540	100	..	Jan. 1	July 31	11.82	18.49	1.15	31.46	100	31.46	15
16. Victoria, B. C.[46]	38,441	56,271,499	100	..	Jan. 1	Aug. 15	22.07	8.27	N	30.34	100	30.34	16
17. Three Rivers, Que.	35,195												17

*=Estimated. N=None.

[1] *New York.* The assessed valuation is exclusive of $910,543,750 of new dwellings exempted from local taxation until 1932, but assessed for state tax. The official computation gives a single rate for city, school and county purposes, the separate rates shown being in proportion to appropriations. Varying rates are levied on the several boroughs for local improvements, the rate shown being for Manhattan Borough. The estimated ratio of assessed value to legal basis is based upon the state equalization table.

[2] *Chicago.* The figures given are for 1929 valuation and tax levies, payable in May, 1931. The city rate includes sanitary district and south park district (central business section and greater portion of south side) rates. Rates in other sections are somewhat higher or lower because of variations in park taxes.

[3] *Philadelphia.* The city rate includes the cost of county government, which is consolidated with the city. The rates given are on city realty, comprising 95.3 per cent of all realty; suburban realty (4.4 per cent of all realty) is taxed at two-thirds, and farm realty (.3 per cent) at one-half the rate on city realty —except that property in independent poor districts (having local poor taxes of 30 to 40 cents per $1,000 valuation) is further relieved from such poor taxes. Money at interest and vehicles to hire, comprising the personalty, are taxed at 4 mills. There is no state tax on property subject to local taxation in Pennsylvania.

[4] *Los Angeles.* City rate includes metropolitan water district, 30 cents. There is no state tax on real estate in California.

[5] *Cleveland.* City rate includes library, $1.15.

[6] *Baltimore.* There is no county rate. There are four rates of taxation on real property—full, suburban, rural and new annex; all rates less than the full rate are increasing annually at 6, 3 and 2 per cent, respectively, to place them on a par with the full rate in 1938. Personal property of manufacturers is exempt.

[7] *Pittsburgh, Scranton.* The city rate upon improvements is one-half the rate upon land, the weighted average rate being shown. Machinery is exempt from taxation.

[8] *Washington.* Appropriations for the District of Columbia are made by Congress, a lump sum of $9,500,000 thereof being paid by the federal treasury. There is a single rate for all purposes, the school rate reported being estimated. Intangible personalty, $545,188,143, not included in the valuation reported, is taxed at one-half of one per cent. Banks, trust companies and public service corporations are taxed at various rates on earnings or receipts.

[9] *Minneapolis, St. Paul, Duluth.* The Minnesota statutes provide for five classes of property, assessed at varying bases of true value: real estate (except unplatted) is assessed at 40 per cent; iron ore at 50 per cent; personalty, in three classes at 10, 25 and 33⅓ per cent, respectively. The average of all is 38 per cent, and the rates reported are the actual rates adjusted to an uniform 100 per cent basis. Money and credits (not included in the valuation reported) are taxed 3 mills. The city rate for Minneapolis includes bonded debt and pensions for schools.

[10] *New Orleans.* The city and school rates reported are the actual rates adjusted to an uniform 100 per cent basis (85 per cent of actual).

[11] *Newark, Jersey City, Trenton, Elizabeth, East Orange, Atlantic City, Passaic.* In New Jersey cities, the state rate includes a school tax, which is returned to local school districts.

[12] *Kansas City, Mo.* The valuation reported is for city tax purposes; the valuation for school, county and state purposes is about one-fifth larger; the rates reported are adjusted to an uniform 100 per cent basis.

[13] *Seattle.* Assessments in Washington are on a legal 50 per cent basis. The rates reported are the actual rates adjusted to an uniform 100 per cent basis. The city rate includes part 50 cents (adjusted from $1.00 on legal basis).

[14] *Louisville.* Shares of stock of banks, trust companies and domestic life insurance companies, assessed at $27,850,117, are taxed $2 per $1,000 for city and $4 for schools. Unmanufactured agricultural products, $5,644,200, are taxed $1.50 for city purposes.

[15] *Portland.* The realty valuation includes total utility valuations of public service companies as assessed by the state, 11.94 per cent; city rate includes dock, $2.15; school rate includes library, 80 cents, and $2.11 county school and $2.20 state elementary school levies, which are returned to local school districts.

[16] *Columbus.* Personalty includes $53,390,350 public utilities real and personal property, which in Ohio is assessed as a whole and is listed as personal property.

[17] *Oakland.* City rate includes water utility district, $3.50.

[18] *Atlanta.* There is no separate rate for schools, the charter allotting 26 per cent of all revenues to schools; the rate is estimated. Assessment for county and state purposes is 70 per cent of the city valuation.

[19] *Birmingham.* The legal basis of assessment in Alabama is 60 per cent; the rates reported are the actual rates adjusted to an uniform 100 per cent basis.

[20] *Providence.* There is no county government in Rhode Island. The school rate is approximate, based upon statutory provision of 35 per cent of average tax collections for 3 years previous. There is a $4 per $1,000 tax on intangible personalty.

[21] *Richmond.* The cities of Virginia are autonomous, having no county government. There is no state tax on property subject to local taxation. The total rate given is for realty; personalty ($20,000,000) and machinery ($13,000,000) are assessed $22 and $6 respectively. The readjusted rate is the weighted average.

[22] *Des Moines, Sioux City, Davenport.* Taxable values in Iowa are one-quarter of assessed values; the rates reported are the actual rates adjusted to an uniform 100 per cent basis. Money and credits, not included in valuation reported, are taxed at 6 mills.

[23] *Norfolk.* The city rate includes school, the separation not being reported. See also note 21.

[24] *Albany, Chattanooga, Columbus, Revere.* The city rate includes school, not separately reported.

[25] *Spokane, Tacoma.* See note 13, *re* legal basis of assessment and adjusted rates reported.

[26] *Wilmington.* Assessed valuation does not include public utility companies, $2,390,850. There is no state tax.

[27] *Little Rock, Fort Smith.* Assessments are reported at legal basis of 50 per cent, and the rates reported are the actual rates adjusted to an uniform 100 per cent basis.

[28] *Evanston.* The rates reported are for 1929 levy, collected in 1931. The school and park rates vary for districts, the rates given being for north park and school district 75.

[29] *Charleston.* Assessments are reported at legal basis of 42 per cent, and the rates reported are the actual rates adjusted to an uniform 100 per cent basis. County rate includes state, not separately reported.

[30] *Columbia.* See note 29, reassessment basis and rate adjustment.

[31] *Phoenix.* Improvements are assessed at 60 per cent.

[32] *Montreal.* The Catholic school rate is $7, the Protestant and Jew rate $10, and the neutral rate $12, the last rate being reported.

[33] *Toronto.* Realty valuation includes 10.73 per cent business and 7.64 per cent income. The school rate given is public school; the separate school rate is $14.80.

[34] *Vancouver.* Land is assessed 100 per cent, and buildings at 50 per cent; the ratio of rateable assessment to total valuation is 74 per cent. The rates reported are the actual rates adjusted to an uniform 100 per cent basis. The gross tax rate is $43.82, but is reported $39.88 because over 90 per cent is paid before expiration of a 9 per cent discount period.

[35] *Winnipeg.* Land is assessed at 100 per cent, and buildings at 66⅔ per cent; the ratio of rateable assessment is 79 per cent. The rates reported are the actual rates adjusted to an uniform 100 per cent basis.

[36] *Hamilton, Ottawa.* Realty valuation includes 15 per cent business and income.

[37] *Quebec.* The city rate includes $5 for water paid by assessed property exempt from other taxes, and $2.90 for improvements.

[38] *Calgary.* Land is assessed at 100 per cent, buildings at 50 per cent; the ratio of rateable assessment is 70 per cent; the rates reported are the actual rates adjusted to an uniform 100 per cent basis. Realty valuation includes 2.58 per cent franchises.

[39] *Edmonton.* Land is assessed at 100 per cent, and buildings at 60 per cent; the ratio of rateable assessment is 77 per cent. The rates reported are the actual rates adjusted to an uniform 100 per cent basis. Realty valuation includes 14.3 per cent business and income.

[40] *London.* Realty valuation includes 19 per cent business and income.

[41] *Windsor.* The school rate reported is public school; the separate (Catholic) school rate is $19.95.

[42] *Halifax.* Realty valuation includes 43.1 per cent income.

[43] *St. John.* Realty valuation includes land, and buildings at 30 per cent; the ratio of rateable assessment is 57 per cent. The rates reported are the actual rates adjusted to an uniform 100 per cent basis.

[44] *Regina.* Land is assessed at 100 per cent, and buildings at 45 per cent; the ratio of rateable assessment is 72.5 per cent. The rates reported are the actual rates adjusted to an uniform 100 per cent basis. The school rate reported is the public school rate; the separate school rate is 71.25 per cent higher.

[45] *Saskatoon.* Land is assessed at 100 per cent, and buildings at 50 per cent; the ratio of rateable assessment is 72.26 per cent. The rates reported are the actual rates adjusted to an uniform 100 per cent basis.

[46] *Victoria.* Land is assessed at 100 per cent, and buildings at 50 per cent; the ratio of rateable assessment is 72.26 per cent. The rates reported are the actual rates adjusted to an uniform 100 per cent basis.

RECENT BOOKS REVIEWED

BUDGETING FOR SMALL CITIES. By A. E. Buck. New York: Municipal Administration Service, 1931. 21 pp. 25 cents.

The budget has been heralded as the chief tool of democracy, yet like all tools, its effectiveness as such depends on the art of the toolmaker in shaping it to the purpose intended, and the skill of those who would use it. In *Budgeting for Small Cities*, Mr. Buck admirably plays the roll of patternmaker for the small city budget. As pointed out in the introduction, the small city has been left to shift for itself in budgetary matters, attention having been focused largely on budget reform in the larger cities. The aggregate expenditures of these small municipalities is undoubtedly less than that of the larger cities; yet, when reduced to a per capita expenditure, the importance of proper budgeting in the small place becomes very obvious.

Mr. Buck presents his subject in an interesting and straightforward manner, free from academic surplusage, and with an apparent appreciation of the character of his audience. The pamphlet is divided into three parts: The Budget Document and Forms, The Preparation and Adoption of the Budget, and The Execution of the Budget, with ten, two and six pages, respectively, devoted to these subjects. Of the total, six pages are devoted to forms illustrating the development of an actual small city budget. This method of treatment gives life to the subject matter.

This pamphlet is not a sermon on better budgets in small cities, like unto so many efforts to bring about the dawn of better things in government. From beginning to end it is designed to get action. It has that "Do it now" characteristic which the ad writer attempts to put into his copy. The brevity of the text, the freedom from non-essentials, and the illustrative forms are certain to prove attractive to the official of the small city who is responsible for making up the budget. In the smaller places he is paid, if at all, to devote but a small part of his time to governmental affairs, and must make a living in other activities. We could hardly expect him to read a text on the subject.

The reviewer believes that this pamphlet, if given proper circulation, would be of great practical value in the improvement of small city budgets. It sets a stride that the Municipal Administration Service will find difficult to maintain.

HAROLD D. SMITH.
Michigan Municipal League.

BUILDINGS, THEIR USES AND THE SPACES ABOUT THEM. Vol. VI, Regional Plan of New York and Its Environs. 1931.

This, the last volume of the survey reports of the Regional Plan of New York, comprises three monographs: Character, Bulk and Surroundings of Buildings by Thomas Adams; Housing Conditions in the New York Region by Thomas Adams in collaboration with Wayne D. Heydecker; and Control of Building Heights, Densities and Uses by Zoning by Edward M. Bassett. Harold M. Lewis and Lawrence M. Orton assisted in preparation of the report. There are three appendices: The Migration of Industry in the New York Reigon for the Years 1926 and 1927; the Economic Production of Workingmen's Homes by Grosvenor Atterbury and Standardized Construction of Dwellings by W. H. Ham; and a tabulation of Zoning Cases in the United States by Edward M. Bassett and Frank B. Williams.

Adequate review of any of the New York Regional Plan Report volumes seems almost impossible. The extensive plan survey has a social significance which will quite probably become more and more apparent as time goes on. Never was a great city and its environs so studied and appraised. The opportunity here afforded to acquire a comprehension of the forces at work in the building of a great metropolitan region is invaluable—even though the problems of New York are admittedly unique and of greater complication than those of other cities of the United States.

There are many constructive suggestions for improvement of liveability in the city and suburban areas. Desirable housing schemes like those of the state board of housing; Forest Hills and Bridgeport; and the development at Radburn and Sunnyside, founded upon an advanced social philosophy, are described. The value of such housing schemes as object lessons is recognized.

The importance of effective control of subdivision layout is stressed both directly and indirectly throughout the report.

Courage is not lacking the authors to touch upon so vexed a matter as the question of state-aid to housing. The undesirability of replacing private by public enterprise is stressed, but the report shows that a city may allow conditions to become so bad that private initiative cannot correct them and the public will be forced into extravagant expenditures.

Notice should be made of the positive and useful statement of the relation of the apartment house to suburban cities and towns, in Mr. Bassett's monograph on zoning, and the valuable reference list and tabulation of zoning cases in the United States by Mr. Bassett and Mr. Williams.

RUSSELL VAN NEST BLACK.

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MUNICIPAL REPORTS

BERKELEY, CALIFORNIA. *Civic Affairs—Eighth Annual Report, 1930–31.* By Hollis R. Thompson, City Manager. 83 pp.

EAST CLEVELAND, OHIO. *Municipal Report, 1930.* By Charles A. Carran, City Manager. 40 pp.

KENOSHA, WISCONSIN. *Ninth Annual Report, 1930.* By William E. O'Brien, City Manager. 116 pp.

OKLAHOMA CITY, OKLAHOMA. *Citizens' Yearbook, 1931.* By John L. McClelland, City Manager. 95 pp.

STAUNTON, VIRGINIA. *Twenty-Third Annual Report.* By W. F. Day, City Manager. 52 pp.

In several respects these five reports portraying the activities of their respective cities of varying size and geographically quite widely separated are pretty much alike. They adhere to the conventional size, 6 x 9 inches; are uniformly attractive, quite well illustrated by pictures and charts; have municipal organization charts; all have sufficient comparative data that indicate trends; and all are free of ballyhoo. Wide disparity marked the time of their appearance—only Staunton's was available in less than six weeks after the end of the period, covered the Kenosha report was six months late, and the others appeared after a lapse of about four months.

All except Berkeley failed dismally to emphasize important facts by a change in type in the text or by some other device to attract the casual reader's attention to significant facts. This failure, however, was partly compensated for by summaries of accomplishments near the beginning of most of them.

In the Berkeley report, municipal activities are presented in what would seem a logical order, high spots are emphasized by a change in type, charts and pictures are well chosen, and distributed throughout the report, and no one activity is given an undue amount of space. An interesting feature is the stamped return post card inclosed in the report requesting the reader to answer certain questions about the report.

The East Cleveland report is of a very high order. It is brief—forty pages—and except for its failure to emphasize important facts would have come near being a model, although we cannot overlook its lateness in appearance.

The Kenosha and Oklahoma City reports rank about equal, although their strong and weak points do not always coincide. For example, the former is very well illustrated while the latter is only moderately so. On the other hand, the Kenosha report has no table of contents to its 116 pages, while the Oklahoma City report with fewer pages partly makes up for the same omission by placing in the back of the report a far too elaborate index covering nearly five pages. A brief table of contents in the front of reports is adequate and is a very great aid to the reader in helping him to locate the object of his special interest.

The Staunton report is not commented on last in this review because it is the best—though it is—shading the East Cleveland and Berkeley reports by a trifle. As a matter of fact in the rating of these three reports the difference is represented largely by the credit due the Staunton report for its promptness. An exceptionally high point in report writing has been attained in the reports of these three cities.

CLARENCE E. RIDLEY.

The University of Chicago.

REPORTS AND PAMPHLETS RECEIVED

EDITED BY EDNA TRULL

Municipal Administration Service

Billboards and Aesthetic Legislation.—Lucius H. Cannon. St. Louis Public Library, 1931. 42 pp. The state of outdoor advertising in Boston, Chicago, Detroit, Indianapolis, Kansas City, Missouri, New York and St. Louis is described and state legislation is summarized for California, Florida, Missouri, New Jersey, New Mexico, and the District of Columbia. As the sub-title—"New Applications of the Police Power"—indicates, the emphasis is placed on the legal aspects of remedial legislation and the enforcement of the constitutional remedies. (Apply to Municipal Reference Library, 408 City Hall, St. Louis, Missouri. Price 25 cents.)

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Meeting New York City's Relief and Unemployment Problems.—New York, 1931. 22 pp. Acting Mayor McKee named a committee of Comptroller Berry and Welfare Commissioner Taylor, to investigate the conditions caused in New York by the business depression and to submit a plan for relief. Comptroller Berry, as chairman, offers recommendations for expediting public improvements, systematic apportioning of all welfare activities and advises how necessary funds may be obtained without increasing the tax burden. (Apply to Comptroller Charles W. Berry, City Hall, New York City.)

✻

The Treatment of Sewage from the Easterly Sewage District.—George B. Gascoigne. Cleveland, Ohio, 1931. Volume 1. 157 pp. with diagrams and tables. The report of the Consulting Sanitary Engineer to Mr. Rees H. Davis, Director of Public Service, is an exhaustive plan for a disposal plant which will clean up the polluted frontage waters of Cleveland and protect bathing and water supply. Some years ago, preparation for this program was begun with the purchase of a site and the installation of preliminary treatment equipment. The plan now calls for the construction of a $12,000,000 plant of the activated sludge type for the complete treatment of sewage from an area inhabited by 770,000 people. It is estimated that the annual operation will cost about $600,000. (Apply to George B. Gascoigne, Consulting Sanitary Engineer, Cleveland, Ohio.)

Fighting Fires Which Involve Chemicals.—L. K. Arnold & L. J. Murphy. Iowa State College, Ames, Iowa, 1931. 30 pp. The peculiar hazards involved in fires where chemicals are present and the general use of chemicals in household devices as well as in industrial establishments have occasioned this pamphlet. It very simply presents the particular hazards in connection with fires in buildings used for specific purposes, the probable action of the chemicals and the best treatment for them. Such a practical manual should be of invaluable aid in training of firemen for reducing fire waste and protecting themselves from physical injury. (Apply to Engineering Extension Service, Iowa State College, Ames, Iowa.)

✻

Publication of Books and Monographs by Learned Societies.—John Marshall. American Council of Learned Societies, Washington, D. C., 1931. The need for and difficulty of publication suggested to the Council this survey of the programs and results of their member societies. The policy of eleven of these were studied in detail and others are discussed. Recommendations are made as possible lines of future activity. (Apply to American Council of Learned Societies, 907 Fifteenth Street, Washington, D. C.)

✻

Salaries in City School Systems, 1930–31.—Washington, D. C., 1931. 70 pp. The research division of the National Education Association has compiled sixty tables of information on 1930–31 salaries in city schools. With the use of various forms for presentation, a great mass of statistical material is given. Additional tabulations are also available. (Apply to National Education Association, 1201 Sixteenth Street, N. W., Washington, D. C. Price 25 cents.)

✻

City Government of Kansas City, Missouri.—Citizens' League, 1931. 16 pp. A regular issue of the Bulletin is here devoted to an instructive outline of the city government with diagrams and with descriptions of the work of the various officers and departments. A brief directory of officials and their salaries is included, and a number of definitions significant in municipal govern-

ment. A page is devoted to a description of the school system. The citizens of Kansas City are to be congratulated on having available such useful and interesting material. (Apply to Citizens' League, 510-11 H Ridge Building, Kansas City, Missouri.)

⚜

Full Value Real Estate Assessment as a Prerequisite to State Aid in New York.—Chester Baldwin Pond. New York State Tax Commission, 1931. 189 pp. The long attempt to secure equitable assessment as a basis for the general property tax in New York has induced the Tax Commission to consider the possibility of conditioning state aid to localities on respectable assessment. The study of this was undertaken for the Commission by Dr. Pond. The author discusses the present status of property assessment, remedies such as equalization, the practice of conditioned aid in the United States, federal and state, and in other countries. Finally, he discusses the probable operation of conditioning all state aid in New York upon the full value assessment of real estate, and the possibility of legalizing the full value proposal. (Apply to State Tax Commission, Albany, New York.)

⚜

On the State of Public Health.—London, 1931. 260 pp. The annual report of the chief medical officer of the Ministry of Health to his superior discusses vital statistics, several primary classes of disease, food and hygiene in Great Britain, and briefly, international health. In the summary, Dr. Newman especially mentions the need of putting national health insurance on a sounder and more economical basis. (Apply to H. M. Stationery Office, London. Price 4 s.)

⚜

Suggested Peddlers' License Ordinances and Suggested Transient Merchants' License Ordinance.—Michigan Municipal League, 1931. 31 pp. 17 pp. These two subjects are covered by model ordinances drafted by the League staff. Alternative provisions are offered and suggestions to meet local conditions are made. A form for the application for peddler's license is given. Other explanatory notes and tables of contents add to the value of the material. (Apply to the Michigan Municipal League, Ann Arbor. Price $1.00.)

⚜

Trend of Electric Railway Fares, 1917–31.—New York, 1931. 132 pp. The American Electric Railway Association has collected material from 371 cities of over 25,000 inhabitants to show the trend of street railway fares. Cities which have never had this type of transportation or which have abandoned it are indicated. Besides the specific details of fares, transfer and zone systems, summary tables are given, showing, for instance, that the average cash fares have increased from 5.05 cents in 1917 to 8.12 cents in 1930 and that the mode has increased from 5 cents to 10 cents in this period. (Apply to American Electric Railway Association, 292 Madison Avenue, New York City.)

⚜

Airport Design and Construction.—Washington, D. C., 1931. 58 pp. illustrated. The growing number of municipal and commercial airports and the necessity of proper planning for future developments has occasioned this bulletin, into which a number of the best current ideas are incorporated. The subjects covered are the problems involved, selection of a site, construction of landing area, markers, buildings, and lighting. A special section deals with seaplane airports. (Apply to Aeronautics Branch, United States Department of Commerce, Washington, D. C.)

⚜

Long Term Leases.—Clarence M. Lewis. New York, 1931. 14 pp. The author, who also wrote the *Law of Leases of Real Property*, in his published address to the New York State Association of Real Estate Boards discussed terms of lease, holding after expiration, premises, injury to premises, bankruptcy of tenant, taxes, the effect of prohibition on leases and other pertinent factors. (Apply to Baker Voorhis Company, 119 Fulton Street, New York City. Price 25 cents.)

⚜

Operation of the State Employees' Retirement System.—Albany, New York, 1931. 64 pp. Nearly 40,000 employees of New York State and its governmental units are members of the State Retirement System. In this document, the comptroller reports on the operation of the system particularly on the basis of material from the Actuary on the valuation of its assets and liabilities. The recommendation made is that the present rates be continued for the next five-year period with a possible lowering of the accidental disability benefit. (Apply to the Comptroller, State Capitol Building, Albany, New York.)

JUDICIAL DECISIONS

EDITED BY C. W. TOOKE
Professor of Law, New York University

Municipal Contracting.—Limitations on Employment—Local Regulations Affecting Competitive Bidding.—Several cases involving regulations for bidding upon municipal contracts have recently been before the courts. Where a statute simply provides that certain contracts must be let to the lowest responsible bidder the question frequently arises as to how far the municipality may go in attaching conditions to the bidding. In *Ebbeson* v. *Board of Public Education in Wilmington*, 156 Atl. 286, a taxpayer's action, the Delaware Court of Chancery was called to pass upon the validity of a condition in the specifications limiting bidders to those who could qualify as *bona fide* residents of the state for the six months immediately previous. In the absence of evidence showing that the effect of such a condition would be to increase the cost of the work, the court refused to grant the petitioner's prayer for an injunction.

Statutes requiring public contracts to include stipulations limiting the hours of labor or providing for the payment of the prevailing rate of wages in the locality or restricting employment to residents or citizens of the state do not violate the federal Constitution (*Heim* v. *McCall*, 239 U. S. 175; *Campbell* v. *New York*, 244 N. Y. 317, 155 N. E. 668). In the instant case, however, no statute directed or authorized the inclusion of a condition in the specifications requiring contractors to be a resident of the state. The holding of the court, therefore, is that the statute providing that contracts be let to the lowest responsible bidder does not preclude a municipality from specifying that the bidding shall be limited to residents of the state, so long as it is not shown that the effect of such a provision is to increase materially the cost of the work. The test in each case where such an ordinance comes in conflict with the statute in question is whether the condition imposed by the municipality will tend to limit competition and increase the price. Applying this test the Supreme Court of Missouri in *Allen* v. *Lapsap*, 188 Mo. 701, 87 S. W. 928, held that a condition in a municipal contract that all stone to be used in the construction of a public building should be dressed within the state was permissible, while the Supreme Court of Pennsylvania in *Taylor* v. *Philadelphia*, 261 Pa. 458, 104 Atl. 766, held that a condition in a similar contract requiring the work to be done within the city violated the statute requiring that contracts should be let to the lowest responsible bidder.

The application of the above principle to emergency ordinances providing for contracts designed to give employment to residents of the city is obvious. It is extremely doubtful whether such a provision even under present conditions would be upheld in any case where the statute or charter calls for competitive bidding. The wise way to safeguard contracts calling for the employment of only local help is by the enactment of a statute expressly authorizing that such a stipulation may be incorporated.

Unit Prices in Municipal Contracts—The Court of Appeals of New York in *Randolph McNutt Co.* v. *Eckert*, 257 N. Y. 102, 177 N. E. 386, upholds the power of the board of education of the city of Buffalo to call for bids for supplies at unit prices, without specifying the quantity to be purchased, further than to include all supplies that may be required for certain schools during a definite period. The plaintiff entered into a contract of that kind and furnished goods to the city, but the comptroller refused to issue a warrant for their payment upon the ground that the statute requiring competitive bidding was violated by the issuance of specifications calling for bids at unit prices upon an indefinite quantity of material. In affirming a peremptory order of mandamus, the court holds that, in the absence of a statute or of a provision in the charter requiring that the specifications shall call for a definite quantity, the board has the power to include in the specifications the condition in question. The power of the board in the instant case was conferred by the Education Law of the state which contains no such limitation.

In many instances statutes require that quan-

tities be stated in advertising for bids. The charter of the city of New York contains such a provision which has been construed to require as definite a statement of quantities as possible in a given case (*Hart* v. *City of New York*, 201 N. Y. 45, 94 N. E. 219) and it seems to be shown by experience that compliance with such a requirement results in lower prices. If it seems desirable that bidding be done at unit prices, an amendment to the Education Law requiring an approximate estimate of the quantities to be used should be enacted. In this way all bidders would be placed upon a more even footing, their risk would be lessened and lower prices would result.

Prequalification of Bidders.—The question of the power of a board of education in New York to enforce a regulation requiring bidders to qualify as to their responsibility as a prerequisite to the consideration of their bids was recently before the New York Supreme Court, Ninth Judicial District, in the case of *J. Weinstein Building Corp.* v. *Board of Education of Mount Vernon.* In a decision handed down November 5, Justice Witschief condemned the regulation because its effect was to limit the number of bidders and to leave the door wide open to possible favoritism. While no ordinances had been enacted in this case, the same principle would apply to invalidate any action of a municipal legislative authority which similarly affected the free competition which the statute is designed to insure.

The question of the validity of prequalification regulations in relation to competitive bidding was carefully considered by the Supreme Court of Pennsylvania in *Harris* v. *Philadelphia*, 299 Pa. 473, 149 Atl. 722, decided last year. The ordinance which was condemned in that case gave the purchasing officer the right to determine conclusively in advance that certain bidders were responsible, but compelled all who were not approved to establish their qualifications by appeal to a board of review before they would be allowed to submit bids. The court held that the ordinance was unreasonable as opening the door to favoritism, but indicated in its opinion that a prequalification plan would not be held to contravene the statute, if it would result in fair, equitable and just competitive bidding. It may be noted that the Pennsylvania statute which was enacted in 1874 expressly provided that the method of ascertaining the lowest responsible bidder was to be "prescribed by ordinance."[1]

[1] Pa. St. 1920, §2955. Since the decision in the Harris case the ordinance has been amended so as to give a person aggrieved by the action of the officer passing upon the question of qualification the right to an appeal to a board of review to determine *de novo* the responsibility of all those who have filed statements.

A New Jersey statute directly authorizes municipalities:

> to require from any person proposing to bid on public work duly advertised, a standard form of questionnaire and financial statement containing a complete statement of the person's financial ability and experience in performing public work, before furnishing such person with plans and specification for the proposed public work advertised. (L. 1926, c. 180. p. 301, supplementing L. 1917, p. 347.)

This statute has been held to confer discretionary powers, with the exercise of which the chancery court will not interfere except in case of fraud (*Arenco-White Construction Co.* v. *Joint Municipal Service Co.*, 9 N. J. Misc. 243, 154 Atl. 313). Even where a prequalification regulation has been adopted, its enforcement by the city authorities is still optional (*Derringer* v. *Englewood Cliffs*, 103 N. J. L. 297, 136 Atl. 605). Legislation similar to that in New Jersey would prove of great value to the municipalities of states where no such power is now given them, provided of course the local authorities are intent upon fairly administering the law so that awards shall be made to those who are not only the lowest bidders but also of proven responsibility.

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Atlanta's Growing Pains.—The New Municipality of Atlanta—An Experiment in Regional Government.—The difficulties resulting from the incorporation of the new city of Atlanta, created in 1929 to include the old city and several other cities in the immediate vicinity so as to provide for their common needs and to control the areas not previously incorporated, are gradually being ironed out by the courts. It will be remembered that the controversy of the new city with the director of the federal census was noted in the December, 1930 issue of the REVIEW. We there pointed out the advanced nature of the attempt by these municipalities to work out a plan which by trial and error will show the proper basis for a consolidated charter to be later formulated. By the temporary plan the old cities retain their corporate existence under the denomination of boroughs, which succeed to the rights and liabilities of their respective predecessors.

In *Borough of Atlanta* v. *Reynolds*, 159 S. E. 607, the plaintiff sued the borough of Atlanta for injuries due to a defective street and the defendant demurred upon the ground that the action could not be prosecuted against the defendant, claiming that the only corporate body charged with care of the streets and the responsibility of a municipal corporation was the city of Atlanta.

In sustaining a judgment overruling the demurrer, the Court of Appeals, Division No. 1, held that the Borough of Atlanta is the proper legal designation of the old city of Atlanta and succeeds to all its powers, rights and liabilities, unless expressly excepted by the statute. The court lays down the obvious distinction between the city and the borough of Atlanta as follows:

A careful study of the act in question convinces us that it was the intention of the General Assembly that the cities incorporated in the municipality of Atlanta should 'be known as boroughs'; that if they should thereafter be referred to as 'cities' it would be an 'irregularity', but such irregularity would not vitiate any documents, contract, or writing; and that all the powers and liabilities vested in the cities were automatically vested in the boroughs, so that no power or liability of any city would be abrogated on account of the partial change in the corporate name; that the distinguishing name of each city, such as Atlanta, Decatur, etc., should remain the same, changing the corporate name only by eliminating the word city and substituting the word borough. Since the municipality created by the act is known as 'Atlanta', the change of the name of the old city of Atlanta to borough of Atlanta will eliminate the confusion of having two cities of the same name in one state.

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County Attempts to Go on the Air.—Power of County to Advertise—Contract with Broadcasting Company Held in Conflict with State Constitution.—In Alabama the statutes authorize a county to appropriate funds to advertise its resources and to aid in promoting industrial and manufacturing plants (Code 1923, §6755, subd. 23). In *Stone* v. *State ex rel. Mobile Broadcasting Corporation*, 136 So. 727, an action to compel the issuance of a warrant for the monthly fee of $500 which the county had agreed to pay for radio advertising, the county treasurer set up the provisions of section 94 of the state constitution which reads as follows:

The legislature shall not have power to authorize any county, city, town or other subdivision of this state to lend its credit, or to grant public money or thing of value in aid of, or to any individual, association, or corporation whatsoever, or to become a stockholder in any such corporation, association or company, by issuing bonds or otherwise.

The contract in question was similar to one entered into by the city of Mobile and the evidence showed conclusively that it was given to induce the company to locate its station in Mobile rather than in the neighboring city of Montgomery. In resolving the conflict between the constitutional provision and the statute, the supreme court held that the purpose of the contract was patent and unanimously reversed a judgment of the trial court awarding a writ of mandamus to the petitioner. The contention that the court was thus placing a very narrow and strained construction on the constitutional provision and that under such an interpretation any newspaper advertising could be condemned as unconstitutional was answered in the following words:

The answer to this argument is that the cause giving birth to this section of the constitution was the recognized fact that 'the trustees of government are and have always been amenable to' the subtle influence of anticipating that by establishing and promoting a new industry or institution in a community, though established for private gain, it brings to the community where established, some public benefits, and that such influence encourages the improvident expenditure of public money and the incurring of governmental liabilities that must be taken care of by taxation. No such influence could or would be present in negotiating a contract with an established medium of advertising, and the trustees of the government in negotiating and entering into such contract would be aided by competition, and deal at arm's length with only the benefit that would result from such advertising in view.

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Zoning Waivers.—Requirement of Consents of Property Owners to Validate a Non-conforming Use.—The question whether a zoning ordinance which permits the erection of a non-conforming use in a certain district upon the consent of adjoining landowners is valid was before the Supreme Court of Pennsylvania in the *Appeal of Perrin*, 156 Atl. 305. The defendant Goodman had applied for a permit to place a gasoline station on his property in a section of Pittsburgh zoned for commercial uses. The controlling ordinance prohibited gasoline stations in a commercial district unless the written consents of the owners of a majority of all the property on the same street within eighty feet of the particular site were obtained. The defendant filed certain consents with his application for a per-

mit, which was granted by the zoning officials and upheld by the board of adjustment. The plaintiff, an adjoining owner, appealed from this ruling and the trial court reversed the board's action and revoked the permit. The supreme court in affirming this decision appears to base its holding on the fact that the defendant did not file the requisite number of consents, but at the same time states that the ordinance is valid and does not impugn the fourteenth amendment of the federal constitution.

Zoning ordinances which permit the admission or exclusion of certain uses in a locality upon the consent of a given percentage of adjacent property owners often have been attacked in the courts on the ground that such a provision amounts to an invalid delegation of the legislative power. In 1912 the Supreme Court in *Eubank* v. *Richmond*, 226 U. S. 137, held that an ordinance permitting two-thirds of the property owners in a certain area to establish a building line upon a petition to the committee on streets was invalid as an abuse of the legislative power. *Cusack Co.* v. *City of Chicago*, 242 U. S. 526 (1917), concerned an ordinance which prohibited the erection of billboards unless the owners of a majority of property in the block gave their approval. The court distinguished this case from the Eubank case by holding that in the earlier case the property owners *actually established* the regulation with the "rubber-stamp" confirmation of the committee, while in the later case the ordinance legislated against all billboards, subject to the exception that the restriction *might be lifted* upon the consent of the property owners. But in *Washington ex rel. Seattle Title & Trust Co.* v. *Roberge*, 278 U. S. 116 (1928), the court held that to require that two-thirds of the owners in the district give their approval before a home for the aged poor could be erected was an improper delegation of the police power. The court thus limited the application of its decision in the Cusack case to those uses which may easily become nuisances in restricted areas. Judge Kephart indicates that the principle of the Cusack decision should be applied in the instant case, since a gasoline station in a restricted area is undesirable and may become a nuisance either by the acts of the owners or by a change in the use of the adjacent property. The distinction seems to be sound, but a contrary conclusion has been reached by the Texas Commission of Appeals in *Continental Oil Co.* v. *Wichita Falls*, 42 S. W. (2d) 236, decided October 14, 1931.

Notice in Tort Actions.—Home Rule—City Denied Power to Prescribe Limitation upon Civil Actions.—As bearing upon the position taken by the courts of New York in *Thomann* v. *Rochester*, 256 N. Y. 165, reported in the October number of the REVIEW, attention may be called to the recently reported decision of the Supreme Court of Oklahoma in *City of Tulsa* v. *Adams*, 3 Pac. (2d) 155, which holds that a charter amendment requiring a thirty-day written notice as a condition precedent to an action against the city for personal injuries is unconstitutional and void. The basis of the decision is that such a clause in a home rule charter violates the sections of article 5 of the state constitution forbidding special legislation (§ 46, subd. (z); § 59). These clauses expressly provide that the legislature may enact no special law "for limitation of civil or criminal actions" and that "where a general law can be made applicable, no special law shall be enacted." This conclusion necessarily follows from the premise that remedies for the enforcement of civil rights against local public corporations "is not a matter of local concern only, but is, in its nature, of general public concern" (*Tulsa* v. *McIntosh*, 141 Okla. 220, 284 Pac. 875).

It is generally held that ordinances relating to the exercise of the local police power are not within the constitutional inhibition against special legislation (*Taylor* v. *Philadelphia*, 261 Pa. 458, 104 Atl. 766). Nor in the absence of express limitations imposed by the state constitution would the legislature be prohibited from making special provisions as to the conditions of liability of municipal corporations. But local legislation affecting the enforcement of civil remedies against municipalities for wrongs done in exercising private or proprietary functions has been held in some states to be an unjust discrimination against private individuals (*Henry* v. *Lincoln*, 93 Neb. 331, 140 N. W. 664; *D'Amico* v. *Boston*, 176 Mass. 559, 58 N. E. 158; *Andrews* v. *South Haven*, 187 Mich. 294, 153 N. W. 827, L. R. A. 1916A, 908). When, however, we come to the delimitation of "municipal affairs" within the home rule amendments, it would seem obvious that legislation affecting civil remedies against the municipality should not be included within the purview of matters of local concern. The general saving clause in the constitutional amendments providing that no home rule charter shall contain any clause inconsistent with the constitution of the state or of the general laws enacted

by the legislature would seem to negative a contrary implication (*Green* v. *Amarillo* [Tex. Civ. App.] 244 S. W. 241).

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Excess Condemnation.—Street Widening—Exchange of Lands—Effect of Excess Condemnation upon Special Assessments of Adjoining Property.—In 1928 Michigan amended its constitution to permit the excess condemnation of land in connection with expropriations for public improvements (Section 5, Article 8). Previously the courts of that state had held that no special assessment could be levied for a street improvement, if the cost value of remnants of land taken by condemnation but unnecessary for the improvement was included in the amount to be distributed upon the adjoining property specially benefited (*Panfil* v. *Detroit*, 246 Mich. 149, 224 N. W. 616). The effect of taking excess land under the power conferred by the new amendment and the statutes passed in accordance therewith came before the Supreme Court of Michigan in *Emmons* v. *City of Detroit*, 238 N. W. 188, decided October 5, 1931.

The plaintiff attacked the validity of an assessment against her property upon the ground that her lot to the rear of a lot condemned, of which only the front part was used for widening the street, did not abut upon the improvement as required by the statute to bring it under the special assessment. The court held that both the constitution and statutes contemplate that all such excess remnants of land are to be regarded as the private property of the city which may be leased or sold, and that in the instant case the city itself became the adjoining owner, so that the plaintiff's property was not subject to be assessed as abutting the improvement.

The Supreme Court of Louisiana in *Wilkie* v. *Walmsley, Mayor of New Orleans*, 136 So. 296, holds that under the power conferred by a statute of that state (Act. No. 83, Laws of 1916) permitting municipalities to exchange property with landowners so that new streets may be laid out, a municipality may exchange lands for the purpose of widening existing streets. The present congestion of traffic in our larger cities has led the courts in several states to construe liberally statutes which look to the correction of such conditions. Several states in the past two years have found it necessary to modify their rules on damages to be paid to property owners upon condemnation of a part of their property for the widening of streets. In the instant case the construction of the statute in question is reasonable, for every case of street widening is *pro tanto* an opening of a new street.

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Municipal Housing.—Purchase of an Apartment House as an Investment.—Under a general statute of Florida (Comp. Gen. Laws 1927, § 2942) municipal corporations have "full power and authority to take and hold property, real, personal and mixed, and to control and dispose of the same for the benefit and best interest of the corporation." Under this statute the authorities of the city of Orlando decided in 1925 to purchase and operate an apartment house, apparently solely as an investment. The interest actually taken over was a ninety-nine year lease calling for a fixed rental of $3600 a year with an option on the reversion for $50,000, to be paid partly in cash and the balance at the rate of $10,000 a year for four years, evidenced by notes of the city. Upon default in the last two installments, the seller sought judgment against the city, bringing its action in the federal courts. In affirming a judgment of the district court dismissing the complaint, the Circuit Court of Appeals, Fifth Circuit, holds that the contract was beyond the power of the city and therefore void (*Hoskins* v. *Orlando*, 51 Fed. (2d) 901).

The general power of a municipality to purchase property is limited to such property as is needed for municipal purposes (*Lewis* v. *Shreveport*, 108 U. S. 282). It buys and operates with money to be raised by taxation and its implied power cannot extend beyond what is necessarily needed to carry out its express powers. In the absence of a statute expressly conferring upon municipalities the power to undertake housing enterprises or declaring such an activity a public purpose, an attempt to engage in such private business will not be upheld.

The right of the city to recover back the $30,000 paid the plaintiff was not directly raised, but upon the finding that the contract was *ultra vires*, there would seem to be no question that, upon the surrender of the property and an accounting for the rents received, the city would be entitled to recover (*Sparks* v. *Jasper County*, 213 Mo. 215, 112 S. W. 265). No estoppel can be invoked against a municipality to validate that which is wholly *ultra vires* (*State* v. *Murphy*, 134 Mo. 548, 31 S. W. 784, 34 L. R. A. 369).

Home Rule Charters.—Strict Compliance with Constitutional Provisions for Adoption of Charters.—In *People* v. *City of San Buenaventura*, 3 Pac. (2d) 3, the Supreme Court of California holds that non-compliance with section 8 of article 11 of the state constitution, requiring the publication in one or more papers of general circulation of a notice that printed copies of the proposed charter may be had upon application, invalidates all the proceedings. In the instant case every other requirement had been observed and the legislature had ratified the charter. Copies of the charter had been printed, and the local papers carried news items to the effect that they could be obtained by those interested, of which offer some fifteen hundred citizens took advantage.

Judge Langdon filed a vigorous dissenting opinion, in which he pointed out that under the California procedure a home rule charter is a statute of the state and that the duty is laid upon the legislature to reject the charter if the proceedings have not been regular in all respects. The decision of the court, he says, expressly overrules its earlier decision in *Taylor* v. *Cole*, 201 Cal. 338, 257 Pac. 40, in which the court upheld the adoption of a charter in spite of a failure of the proper officials to advertise the notice of availability of copies. In that case the court said:

> In the case before us, the Constitution placed upon the Legislature the plain duty of seeing that the proceedings by which the charter amendments were proposed were regular in all respects. If jurisdictional defects existed, it was the duty of the Legislature to reject the documents tendered as a whole and withhold ratification. The Legislature saw fit to accept the certificate of the defendant board and such other evidence as it may have taken and its conclusion that the election was regular is not open to question in court proceedings, at least in the absence of fraud.

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Discharge or Suspension of Employees.—Preference of Veterans.—In *McCabe* v. *Eno*, 177 N. E. 857, the Supreme Judicial Court of Massachusetts upholds the action of the defendant as superintendent of the water department of the city of Lowell in suspending the plaintiff from his position as meter reader upon the ground of "economy" and lack of sufficient funds for the payment of salaries and wages. By adopting the use of the mail for distribution of water bills the services of three of the seven meter readers were found to be unnecessary, and after notice and hearing the petitioner and two others were dismissed. It was also shown by the evidence that the annual appropriations for the department were insufficient to meet the current salaries and wages unless reductions were made in expenditures. Upon this showing of fact the court sustained the refusal of certiorari by one of its judges to review the action of the district court which had affirmed the act of the defendant.

The petitioner contended that his dismissal was illegal under the law giving preference to disabled veterans. He had been appointed in 1920, but had never filed with the commissioner of civil service the proof of disability and other material facts required by the law. The Massachusetts statute (G. L. c. 31, § 23, as amended by St. 1922, c. 463) gives preference in appointment only to those who qualify as disabled veterans. It has never been decided whether this applies to their continuance in employment, but in any event the plaintiff had failed to bring himself under the protection of the statute. "To the same effect, see *Rounds* v. *Des Moines*, 238 N. W. 428, decided October 20th, 1931 by the Supreme Court of Iowa."

PUBLIC UTILITIES

EDITED BY JOHN BAUER

Director, American Public Utilities Bureau

CONSIDER THE CASE OF LOS ANGELES.

The proof of the pudding is always in the eating! The test of public ownership is found in its achievements.

As promised last month, we shall consider the case of Los Angeles, and particularly its municipal power and light plant. We shall give a brief account of its development and achievements, but shall not present it as demonstrating the inevitable superiority of public over private ownership in general. We do, however, point to it as demonstrating that public ownership is not inherently inefficient, and that it has possibilities of success.

Los Angeles is the largest city in the country with a municipal electric light and power system, and which serves most of the territory and population.

The municipal system does not have a monopoly in the field at the present time. The territory is served by three distinct electric units: (1) the city bureau of power and light; (2) the Los Angeles Gas and Electric Corporation; and (3) the Southern California Edison Company, Ltd.

THE LOS ANGELES PROPERTIES

The municipal bureau serves about 58 per cent of the consumers and 79 per cent of the total area, while its sale of current is 69 per cent of the total used in the city outside of street railways operation. The Los Angeles Gas and Electric Corporation serves 34 per cent of the consumers, and supplies 28 per cent of the current. The company generally competes with the city bureau, but occupies mostly separate territory, and produces little power.

The Southern California Edison Company is the largest power operating company in the Los Angeles metropolitan district, but its distribution system in the city is smaller than that of the other two operating units. Its distribution lines are limited to the territories annexed to the city since 1922, and it furnishes a large proportion of the power distributed by the city bureau.

DEVELOPMENT OF CITY SYSTEM

The city system may be regarded as an outgrowth of the city water department, and is, in fact, under the same departmental control with the bureau of water works and supply, subject to the board of water and power commissioners.

Although the active beginning dates back to 1908 and there has been steady development of the properties, the present system really started only in 1922, when the city acquired by purchase the Southern California Edison properties. In the final contract of purchase, the city took over all the distribution facilities of the company within the then limits of the city, and agreed to purchase from the company all the power required beyond the city's own hydro-electric generation.

Since 1922, the city system has expanded rapidly, and has proceeded with active competition against the Los Angeles Gas and Electric Corporation. It has sought exclusive control of the electric field. It has both attempted to purchase the properties, and by legal effort, to eject the Los Angeles Gas and Electric Corporation from the streets, on the ground of expiration and inadequacy of franchises. It is trying also to purchase the Edison properties in the territory added to the city since 1922.

The rapid growth of the municipal system is due to the expansion of the territory covered by the city, and to the lowering of rates and consequent expansion in general use of electricity. The growth is indicated by the doubling of gross revenues since the purchase of the Edison distribution system. For the year ended June 30, 1923, the first full fiscal year after the purchase, the total gross operating revenues amounted to $7,763,000, compared with $15,295,000 for the year ended June 30, 1930. The doubling of revenues has been accomplished notwithstanding rate decreases which have been put into effect during the period.

THE TEST OF RATES

The first significant test of the efficiency of the municipal system, consists in the rates charged to the consumers. When all is said and done, the great majority of people are not much interested in abstract principles and policy as to form of organization—whether a public utility should be publicly or privately owned and operated. What they are interested in is the practical result—the rates charged for the service. If they get low rates, they do not care particularly about the form of organization or the relations of the service to any agency of ownership or control.

Domestic or residential rates for lighting and appliances furnish the best test of the municipal system. Power rates involve too many complicated factors and alternatives for simple comparison. The domestic rates in Los Angeles are considerably lower than in most large cities of the country. For the mass of residential consumers, the schedule is as follows:

	Cents Per Kwh.
For the first 35 kwh. per month per customer	4.8
For the next 140 kwh. per month per customer	2.5
For all additional current	2.0

This is an excellent schedule. It provides moderate rates for the ordinary users, and, besides, furnishes inducement for extensive utilization of current beyond the first block of 35 kilowatt hours, which is intended to cover only lighting and minor appliances. The rate of 2.5 cents for the next 140 kilowatt hours, makes possible extensive electrification of the household, including electric radio and refrigeration. The final rate of 2 cents makes attainable the use of electricity for cooking, as well as space heating under Los Angeles climatic conditions.

The schedule is subject to the further conditions of an ordinary minimum bill of 60 cents per month, and the further minimum bill for seasonal heating when the rated capacity for that purpose is in excess of 10 kilowatts; then the minimum monthly charge is 50 cents per kilowatt of total of such capacity, and the minimum charge is cumulative for the year.

The schedule is subject also to the further modification that the first block of 35 kilowatt hours applies to all residential installations having five or less standard lighting circuits. If there are more than five circuits, the first block at the 4.8 cents rate is extended by 5 kilowatt hours for each additional circuit. This modification is intended generally to extend the first block so as to include under practically all circumstances the ordinary lighting service. The further inducement rates at the much lower level, are reached earlier in the ordinary household than in the large establishments. The bulk of the residential customers, however, come within the simple classification, and only 3 per cent are affected by the additional circuit provisions.

As a matter of fact, none of the schedule modifications affects the mass of residential users. The net results are but slightly altered by the departure from the simple classification by blocks which reasonably meet the conditions of a systematic promotional rate. The city might well have kept to the simple form of rates, without the special provisions which make the schedule appear complicated unnecessarily.

COMPARISON WITH NEW YORK CITY

A simple application of the schedule shows substantially what the charges are for residential purposes. We may take the ordinary consumer at 40 kilowatt hours to include lighting and minor appliances; then the moderate user at 90 kilowatt hours, who has more extensive appliances, including refrigeration; and, third, the larger user at 300 kilowatt hours, who has also an electric range. The following are the monthly bills for the three customers, also the corresponding bill under the present rates prevailing in New York City:

	Los Angeles	*New York City*
40 kilowatt hours...	$1.81	$2.55
90 kilowatt hours...	3.06	5.05
300 kilowatt hours...	7.68	15.55

This comparison shows readily that, throughout, the domestic rates are on a much lower level in Los Angeles than in New York City. The difference, however, becomes striking for the larger quantities of use. The New York City consumer is heavily penalized for additional appliances beyond ordinary lighting. The Los Angeles household can well afford the convenience of full electrification, including an electric range, at the rather modest bill of $7.68 per month. But the New York City housewife would shudder to pay $15.55 for the same service —over double the Los Angeles bill!

While this comparison between the two cities may not be valid in all respects because of dif-

ferences in conditions, yet the differences are so great that it must be declared heavily in favor of the Los Angeles municipal system. And a comparison with other large cities would appear equally favorable wherever domestic rates have not been affected directly or indirectly by the standards set by municipal ownership plants.

The ordinary person comes in contact with the electric service only as a residential user, and the extent of this use depends upon the rates. In Los Angeles the rates make extensive electrification possible, while in New York and in most other American cities served by private companies the residential rates are prohibitive beyond lighting and minor appliances. The Los Angeles municipal bureau has met the conditions of residential utilization much more intelligently than have the private companies on their own initiative.

FINANCIAL RESULTS

The comparison of electric rates is, of course, not the only test of the efficiency of a municipal system. Other rates might be kept high and excessive so as to make residential rates low, for the sake of political appeal. There is the possibility also that all of the costs are not included, and that the low rates are obtained at the expense of the taxpayers.

These possible criticisms do not apply to the Los Angeles city system. Its commercial and power rates are low, and will compare favorably with the private rates in the larger cities. The city bureau, moreover, competes with the private companies, and is compelled to meet the competitive conditions in the industrial power field. The bureau, furthermore, has been separately organized, and has been compelled to bear all the costs of service, including operating expenses, maintenance, interest on investment, also amortization of investment. It has been financially more than self-sustaining at the low level of rates.

The second test of the efficiency of the municipal system, appears in the financial results that have been attained. In applying this test, we shall refer both to the earnings and to the capital account. Regarded from both standpoints, the city system stands as a striking monument to municipal achievement. We present a comparative statement of operating results for the last three years for which audited figures are available—for the years ended June 30, 1928, 1929 and 1930.

The revenues include gross earnings from all the services furnished by the bureau, governmental as well as private users. The operating expenses cover production, transmission, purchased power, distribution, commercial, and general and miscellaneous. In addition, there is the charge for depreciation and interest on bonds and other indebtedness. The total deductions include all the annual costs incurred by the bureau in furnishing service.

The net income above all annual deductions amounted to $4,225,000 for the year ended June 30, 1930, and was somewhat increased in 1931, although the completely audited reports for the past year are not yet available. This figure represents net profit from operation above all annual costs incurred by the bureau, including interest on investment. It constitutes surplus which has been used for the enlargement of plant, the improvement of service, and for other purposes of the bureau.

For the year 1930 the net surplus or profit was equal to over 25 per cent of the gross revenues. If, therefore, rates were cut down rigorously to the cost of service, there could have been a general reduction of 25 per cent in rates. The bureau has financial leeway for substantial further reductions in rates when the time for such downward revision seems convenient or expedient.

THE CAPITAL ACCOUNT

The financial results may be regarded also from the standpoint of the balance sheet or capital account. On June 30, 1930, the total cost of plant and equipment stood at $68,249,000. This is gross actual cost of properties now in use, without deduction for depreciation. The amount of depreciation reserve accumulated out of past

	1928	*1929*	*1930*
Operating revenues	$13,558,049	$14,737,763	$15,295,009
Operating expenses	7,023,274	7,528,079	7,761,378
Extraordinary charges	274,807	253,398	.....
Depreciation	1,442,026	1,567,832	1,651,557
Interest	1,756,214	1,761,481	1,657,576
Total deductions	$10,496,321	$11,110,790	$11,070,511
Net income	$3,061,728	$3,626,973	$4,224,498

charges to operating expenses, amounted to $6,053,000. The net cost of plant and equipment thus stood at $62,196,000, and the total assets less depreciation reserve amounted to $73,480,000.

Against the net investment of $62,196,000 in plant and equipment, and against the total net assets of $73,480,000, the bureau had outstanding only $39,294,000 of bonds. It had various current obligations slightly in excess of $2,000,000. It had also an investment of $3,720,000 from proceeds of taxation, and $209,000 premiums on bonds. Finally, it had an investment of surplus amounting to $28,249,000 accumulated from past earnings. This had increased from $1,924,000 in 1922, when the Edison distribution system was acquired; an increase of $26,325,000 in eight years, or an average of $3,290,000 a year. During the same period, the city issued $24,000,000 plant bonds for extensions and improvements. The capital additions of over $50,000,000 were thus financed more than half from surplus since the bureau has been engaged solidly in the electric business.

These financial results stand as final proof of the efficiency of the Los Angeles municipal operation. Notwithstanding the low level of rates, the bureau has made large provisions for depreciation, and, as a whole, has built up 45 per cent of its new plant and investment out of earnings. These are solid figures which cannot be explained away. They will stand comparison with any private system in any city in the country.

The excellent showing is due to the low level of costs throughout. This applies particularly to distribution, general and miscellaneous, and interest on investment. It is in these groups of cost that municipal economy is chiefly attainable, in the saving of overheads and fixed charges, and it is here where private operation is likely to pile up excessive costs when not restrained by competitive conditions.

There is one cost element, taxes, which the city bureau does not incur, and which often takes 10 per cent of the revenues by the private companies. But even if 10 per cent of the revenues had gone for taxes, there would still have been a large annual surplus, amounting to 15 per cent of the gross revenues in 1930, notwithstanding the low rates.

PLANS FOR THE FUTURE

Besides the excellent results as shown by expansion of the system, the low rates, and the financial results, the municipal bureau has also planned for the future to provide an adequate supply of electricity for distant needs of the city and adjacent territories.

The city has the opportunity for developing additional power from three sources: First, from the Sierra Nevada Mountains, where the bureau is making a preliminary investigation in several locations; second, from steam plant pending the bringing in of additional water power; and, third, from the Boulder Canyon project of the federal government on the Colorado River. At present, the city sells much more than it produces, and it purchases power from the Edison Company. The amount of purchase for the year ended June 30, 1930, was 483,969,000 kilowatt hours; the total power generated was 266,077,000 kilowatt hours; total power, 750,046,000 kilowatt hours.

The city has entered into a contract with the federal government for Boulder Dam power.

With the further Sierra Nevada developments, the city will have available an abundance of power for the indefinite future, and it has recourse to steam power at low fuel costs to an indefinite extent that may be required. It has assumed the responsibility of furnishing power for the various needs of the community, and, on the basis of past performance, will meet handsomely its obligations.

CITY WATER SYSTEM

The municipal water system also has met its responsibility to the community. It first reached out for the Owens Valley development in 1906, and thus indirectly started the city electric policy. The city forms a part of the Metropolitan Water District. The cities forming the district, at a special election in September, voted the issuance of $220,000,000 bonds for the construction of aqueducts and other facilities to bring Colorado River water to the Los Angeles territory.

All the large daily papers in Los Angeles actively supported the municipal and metropolitan district efforts to provide an adequate future water supply. But, curiously enough, all but one or two are opposed to the extension of the electric system. Likewise, other conservative interests fully support the city water system, and object to the city electric policy. The one utility has by common practice been organized publicly, while the other is prevalently private in form.

NOTES AND COMMENT ON MUNICIPAL ACTIVITIES ABROAD

EDITED BY ROWLAND A. EGGER
Director, Virginia Bureau of Public Administration

A Proposal for French Financial Reform.—From 1869 to 1913 the expenditures of French departments increased from 192 millions to 614 millions of francs, while those of the communes mounted from 450 millions to 1,039 millions. During the same period the public debt of the sub-national authorities, while not increasing in the same portion, virtually doubled. From 1913 to 1928, however, the increases in expenditure made the rather normal increases of the preceding period appear extremely moderate. In the several years immediately preceding 1928 communal expenditures consistently exceeded 10 billions of francs.

The natural demands for financial reform have been met at least in large measure by the Piétri project, which is based in part on the recommendations of the inter-ministerial commission of 1920 and partly on those of the Dausset committee. The proposal may be treated as it provides for reforms in (a) revenues and (b) expenditures, and summarized as follows:

RECEIPTS

1. Replacement of the municipal surtax (*centimes additionels*) on real property by a single land tax, to begin in 1935, after the cadestral revaluation ordered by the decree of April 16, 1930.

2. Creation of a tax upon improvements, levied not upon the rental value, but upon the letting or use value, and which would be calculated upon a scale which would be progressive according to the letting value, and degressive according to the population.

3. Increase of the taxes fixed in business and professional licenses and the diminution of the proportional levies.

The projects have been worked out in considerable detail. It is recommended, for example, that for the enforcement of the business taxes which are, in effect, what the third class of imposts amount to, eight classes of professions and nine population classes be created, although it is admitted that for semi-rural areas a proportional tax doubtless will be necessitated. It is also not contemplated to apply this base to large stores, banks, etc., because of the revenue decline which such application would cause.

EXPENDITURES

The portions of the law relating to expenditures are concerned primarily with functional reallocation. It is proposed, for example, to transfer practically the entire cost of the police, which is at present an item of the departmental budget, to the state. Likewise, the salaries of library and archives workers and officials are shifted to the state, as are also those of the primary and departmental inspectors in the divisions of public education. In the administration of justice, the state proposes to assume the payment and maintenance of all tribunals, and the maintenance of all prisons and places of detention. All property used in the administration of justice is under the act turned over to the national government. The state further assumes responsibility for all salaries and indemnities allowed to prefects, sub-prefects, general secretaries, and councillors of the prefecture. The state proposes also to assist by heavy subventions in meeting departmental mandatory expenditures which are, for the most part, social assistance in the field of health and welfare, but seeks to establish wherever possible the departmental character of these expenditures and to secure their translation to the departmental budgets. The departments themselves are specifically charged, however, with the mandatory expenditures involved in the provision and maintenance of prefectoral and sub-prefectoral offices, primary and normal schools, debt service, etc.

The communes also benefit through these functional rearrangements. The state incorporates in its own budget a number of items of general interest hitherto carried by the communal authorities. Among these are census expenditures,

costs of elections, expenditures relative to civil cases, compensation of tax collectors, payment of commissioners of police, indemnities of teachers, expenses of justices of the peace, of arbitral councils (*consiels de prud'homme*), and of local chambers of arts and manufactures. It is proposed furthermore to subsidize those portions of the service of acquiring and maintaining historic monuments which fall within the departmental or communal jurisdiction. In further attempting the virtually complete transfer of social assistance expenditures to the state, the act suppresses communal participation in hitherto mandatory expenditures excepting only the compensation of mayors and personnel expenditures for *matériel* (schools, libraries, communal buildings, cemeteries, connecting roads), and pension and debt service.

This, in a very broad and general way, is the fundamental idea and method as outlined in *Le Mouvement Communal* for September last. It is a point of no little significance that in many American states surprisingly similar proposals have been made within recent months, particularly as regards functional reallocation.

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The City and Port of Manchester.—Last month in this REVIEW Mr. Marshall Dimock discussed the possibility of mixed enterprises as a solution to the problem of regulation of power in electricity supply.

The September issue of the MUNICIPAL REVIEW, the official organ of the British Association of Municipal Corporations, describes in very interesting fashion the evolution of the Port of Manchester, a mixed enterprise which is controlled and operated by the Manchester Ship Canal Company.

The composition of the board of the Ship Canal Company is almost equally divided between the representatives of the shareholders and those of the municipality. Ten directors are elected by the shareholders and eleven by the city council, constituting a directorate of twenty-one persons, of which the chairman is elected by the ten representatives of the shareholders, and the deputy chairman chosen by the representatives of the municipality. Representatives of the municipalities are necessarily members of the city council and they are automatically retired from the board of the ship company at the termination of their electoral mandate, which is for aldermen six years and for councillors three years.

Prior to the construction of the Manchester Ship Canal, which is thirty-six miles long and was completed only in 1894, Manchester was accessible only to barge traffic and the smallest type of coasting vessel, and to this latter type only when river conditions were extremely favorable. In translating Manchester into a port the canal provided a densely populated and highly industrialized area with port facilities, which caused probably the most rapid growth of any city in the British Isles.

Agitation for the construction of the canal began as early as 1877, and in 1882 the municipality took up the question in earnest. Private bills, then as now, however, were quite expensive parliamentary procedures. Toward the end of 1882 a guarantee fund of $125,000 was underwritten, to which many of the city officials subscribed as individuals, although the municipality as such contributed nothing. The promoters of the canal company subsequently turned their attention to the raising of a fund of a half million dollars for parliamentary expenses and deposits, and proposed that the municipality participate in this fund. In November of that year the mayor of the municipality presented the resolution which had been approved by the committee to the council that, "The undertaking and administration of the canal should be vested in a trust for the benefit of the public in general and that Manchester and other municipal bodies and local authorities in the neighborhood of the proposed canal should be authorized to contribute to the cost of, and to take part in, the supervising and execution of the work and its general management."

December of 1882 marked the proposal of the first bill, unaided by any grants from the central government. The capital of the company was fixed at $30,000,000 in 600,000 shares of $50 each. Twenty prominent men of the Manchester area were jointly and severally made responsible for the parliamentary deposit of nearly $1,250,000. The bill provided for the creation of a trust upon the application to parliament of local authorities representing a rateable value of twenty million dollars. This act was refused by the examiner on technical grounds, and although the bill passed the commons it was rejected by the lords. The circumstance of the failure of this act is held to be largely responsible for the participation of the municipal corporation as such in the Ship Canal Company, because at this time the promoters of the canal were not in a

position to finance the parliamentary expenses of another bill.

The second bill provided for the capitalization of the Ship Canal Company at $40,000,000, and the councils of Manchester, Salford Town, Oldham and Warrington contributed from public funds the amount necessary to meet again the parliamentary expenses for the new bill.

Another factor which probably extended the share of the municipalities' expense in the canal company was the inability of the company to offer interest to investors during the period of construction. Another was that the $50 share price fixed by parliament was a deterrent to the small investor. The flotation of the loan in spite of the enthusiasm throughout the area which the canal was to serve was extremely difficult, and fiscal difficulties necessitated the issuance of $20,000,000 worth of preferred shares. A list of shareholders published in 1887 indicated that the stock of the canal company was held by over 39,000 different people. Before the canal was completed, however, floods in the Mersey and Irwell Rivers caused damages aggregating over $5,000,000, and it was necessary again to borrow in order to complete the project. In securing parliamentary permission for this later loan the house of lords eliminated Oldham and Salford as underwriters in the new loan.

At the present time the authorized capital of the company is approximately $107,500,000, of which less than $100,000,000 has been issued. Of this the amount held by the city of Manchester in preference stock and mortgage debentures is approximately $30,000,000, which amount includes besides original loans, a capitalized sum representing arrears of interest. Interest on the loan and the dividend on the corporation's holding of preference stock amount to approximately $1,000,000 a year. Dividends were first paid by the company in 1915, and have not been passed for any year since.

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Building Control in Europe.—The International Federation of Construction and Public Works has published recently a very interesting summary of the status in the several European countries of building permits and governmental control of building operations.

Germany. Building regulations in Germany as in the United States vary not only from state to state within the *Reich*, but also between the towns and communes within the state. Generally speaking the builder is not required to secure official approval of his designs and his building project, but where the plans present technical difficulties, Prussia orders that both designs and calculations be approved by an official engineer, in case the examination and approval of such project does not fall under the jurisdiction of the building police. Much agitation is current in Germany to eliminate whatever official examinations there are and to relegate such inspectional functions to competent engineers not attached to the government—presumably certified by the National Architectural Association, although it seems unlikely that such a measure will gain any considerable support.

Austria. As in Germany, the procedure of building operations control varies greatly between the different local government jurisdictions, but the method of supervision is the same. Private persons are required to apply to competent authorities for building permits and to submit their plans for approval by these authorities. These plans are examined by the officials to secure conformity to general administrative regulations issued for building construction, including such points as strength, sanitation, fireproof construction and even consonance with the general architectural scheme and the æsthetic value. Supervision is under the control of the local authorities who examine into the costs and inspect the foundations of the building, the general construction and in fact all of those parts which cannot be adequately tested after the building is finally completed. After the building is completed a permit for occupation must be secured before habitation is permitted. The designated authorities make a final general inspection to check the manner in which the plans that they approved have been carried out, to inspect the sanitary equipment, to investigate the precautions against fire and to test the walls and plaster for stability and resistance to atmospheric pressure. In other words, most of the Austrian local government authorities seek to secure not only safe construction but construction that is comfortable and beautiful as well.

Denmark. In Denmark there is a General Statute setting up tenets of building construction, but in addition every commune may pass by-laws so long as they do not lower the standards set by the General Statute. Inspection and enforcement of both the statute and the by-laws are generally in the hands of the local authorities, although primarily reliance is placed upon the

professional standards of private architects, who plan and supervise the construction.

France. France has been in the process of regulating building construction since 1607 and has gathered a great abundance of regulations on this subject. A royal edict of 1607 does in fact still govern questions of boundary lines; a decree of 1852 mandatorily applying to the streets of Paris is optional for other towns and communes. The law of 1902 concerning the enforcement of communal regulations and the statute of 1924 which insures the consonance of the proposed construction with the town planning scheme are all still in force restricting and governing the construction of buildings. In addition the general office of construction and public works, a semi-official association of architects and contractors, has set up a special bureau having as its function the more effective private control and supervision of building operations. The result of this bureau's work in its first two years is extremely gratifying. Several draft schemes are at present in the committees of parliament designed to secure more scientific and efficient control and supervision of building operations by official agencies in the future.

Italy. In Italy private owners who wish to build a house are required to obtain a building license which is granted by the municipal authorities after a thorough inspection of the plan of construction by a body of building experts. The inspection covers chiefly the matter of conformity with the town plan and the observance of its regulations and the enforcement of the municipal ordinances concerning the height of the house, courtyards, house fronts, etc. These matters are viewed not only in the absolute, but also the architecture of surrounding buildings, sanitation, and artistic merit are factors which the municipal authorities are privileged to consider in granting or withholding the license. Those who start to build either without securing a license or who build along lines different from those approved by the authorities on the accepted plan may be punished by stopping the work itself and cancelling the license. The sanitary laws of the kingdom provide that an occupation permit must be secured before habitation is permitted. In the largest cities it is required that the plans be certified not only by the landowner or builder but also by the engineer or architect who is to manage the work. In smaller municipalities and for minor constructions, the plan may be certified and the management undertaken by a surveyor or building expert. The owner must give also the name of the contractor to whom the building operations are awarded and who can indicate his ability to undertake such construction. It is interesting to note that all structures of reinforced concrete are submitted to special tests through the entire jurisdiction. The professions of engineer and expert are regulated at the present time by special statutes which, while protecting the use of the professional title, delineate the various professional qualifications which distinguish and differentiate the field of action of engineers and experts respectively.

Greece. In Greece the authorities control not only the plans of houses to be built by private persons, but also the actual work of construction. In practice however this provision is impossible of enforcement in the larger urban centers, and the municipality may accept in lieu of official supervision the employment by the builder of an approved architect or engineer to superintend the construction. This officer makes affidavit at the city planning office to the effect that he assumes the obligation and responsibility of conforming not only to the plans of construction which have been previously approved by the municipal authorities, but also to the provisions of the municipal building code, as well as the rules and requirements of his national professional organization, the latter applying chiefly to matters of ethics in securing honest construction, etc. It is interesting to note that if the builder himself seeks to alter the plan without the consent of the authorities or not to observe the provisions of the local building code, the superintendent whom he employs is under the law compelled to resign and send a written declaration to this effect together with his reasons to the authorities, and that only by so doing is he absolved from any further obligation and responsibility in the construction.

GOVERNMENTAL RESEARCH ASSOCIATION NOTES

EDITED BY RUSSELL FORBES

Secretary

Recent Reports of Research Agencies.—The following reports have been received at the central library of the Association since September 1, 1931:

California Taxpayers' Association:
Report on the Fresno County Schools.

Massachusetts Institute of Technology:
An Outline of the Municipal Refuse Problem.

Bureau of Efficiency of the County of Los Angeles:
Survey of the Department of Forester, Fire, and Game Warden of the County of Los Angeles, California.

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Executive Committee for 1932.—At the annual business meeting of the Association held at Buffalo on Monday evening, November 9, the secretary reported the result of the recent election of the new executive committee. The ballots were opened and counted by the Proportional Representation League of Philadelphia, which reported the following as having been elected: Harry H. Freeman, Robert M. Goodrich, Luther Gulick, Walter Matscheck, and Lent D. Upson.

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Change in Secretaryship.—The executive committee for 1932 organized by reëlecting Harry H. Freeman as chairman, and by electing Paul V. Betters, Institute for Government Research of the Brookings Institution, Washington, D. C., as secretary-treasurer. Mr. Betters' selection as secretary-treasurer followed the resignation of Russell Forbes, who has held the position continuously since 1926.

All correspondence with reference to Association activities should hereafter be addressed to Paul V. Betters, 722 Jackson Place, Washington, D. C. Mr. Betters will hereafter edit this monthly section of *Notes*, and reports on activities from the various member organizations should be sent directly to him.

Mr. Betters needs no introduction to the members of the Association. He is a graduate of the University of Minnesota and the School of Citizenship and Public Affairs of Syracuse University. He has for the past two years been a member of the staff of the Institute for Government Research of the Brookings Institution, has taken part in a number of important state and county surveys, and has already established a reputation as a prolific and forceful writer. With Darrell H. Smith, he is joint author of *The United States Shipping Board*, one of the service monographs of the United States government published by the Institute for Government Research. He is also author of two other monographs on *The Personnel Reclassification Board* and *The Bureau of Home Economics* in the same series. Mr. Betters is author of a very important publication just being issued by the Municipal Administration Service on *Federal Services to Municipal Governments*. He has also found time during the past three years to contribute a number of articles to *The Public Utilities Fortnightly* and to other magazines.

In his capable hands the secretarial duties of the Governmental Research Association will be well cared for.

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Baltimore Commission on Governmental Efficiency and Economy.—The Commission has been called upon by Mayor Jackson to assist his new administration in studying various departments of the city government. The Commission has already done a great deal to justify its existence and to realize the aims of its founders. Beginning in 1930 and to date it has prepared and submitted to the city officials and to the public more than fifty reports on administrative conditions. Its principal studies and recommendations made to Mayor Broening were: (1) survey of the city finances with the problems of debt limit, peaks in the cost of debt surveys and forecasts of the trends of assessment and revenue, (2) study of budgetary problems, and (3) purchasing and storing for the city government.

As a result of its efforts, the Commission has saved for the taxpayers of the city an additional levy of not less than ten cents for next year, has forestalled a further additional annual levy of between thirteen and fifteen cents during the next few years, and has indefinitely postponed an annual levy of approximately thirty-five cents for new loans.

D. Benton Biser, first director of the Commission, has now increased his staff by adding Edwin M. Talbott as accountant, and Misses Charlotte J. Erthal and Olga F. Spencer as staff investigators.

✻

California Taxpayers' Association.—A study of street lighting costs in the city of Los Angeles has just been completed by California Taxpayers' Association. This study, Association Report No. 168, points out the need for further study, as it does not attempt any inter-city comparisons and is for that reason not entirely conclusive.

The study brings out the following conclusions:

In Los Angeles a separate assessment for maintenance is made each year for each of several hundred districts. This leads to very large incidental costs, most of which could be avoided if all lighting were paid out of general taxation as is done in several adjoining cities. On the other hand, a general tax may not distribute the cost as equitably as an assessment.

There is some difficulty involved in consolidating the small original lighting districts into larger ones, but progress is being made in this direction with resultant economies of operation. The street lighting bureau should be encouraged to continue its program of consolidation as rapidly as possible.

The great variety of post heights and designs now in use could be reduced by the adoption of a series of standard designs. Such a unification would improve the appearance of the streets and should reduce the cost of installation and maintenance.

The present method of installing ornamental lights upon petition of property owners does not permit a comprehensive plan of city lighting. Petitions are circulated by the manufacturers of patented light posts wherever signatures are obtainable, and the result is a patchwork of small districts with different types and sizes of posts. There is a constant tendency to promote a more expensive installation than the district requires or can afford.

Further and more detailed conclusions can only be drawn when comparable data for other cities are available. It is felt that this report represents a first step into a difficult and little known field, and it is hoped that as such it will be of value even though it cannot furnish the answers to many of the questions it suggests.

✻

Schenectady Bureau of Municipal Research.—The work of the Bureau during the last month has centered about the 1932 budget which the law requires to be complete by the last day of October.

In view of the widespread unemployment among both property owners and renters, as well as short weeks and other reduced income, our Bureau recommended a reduction in all city salaries and wages where legally possible. A study was also made of the unnecessary positions in the city forces.

✻

The Stamford Taxpayers' Association, Inc.—Most of the work of the Stamford (Conn.) Taxpayers' Association during the past few weeks has been devoted to agitation in behalf of a favorable vote on the question "Shall the City of Stamford Change its Present Form of Government?" The result of the referendum on November 2 assures a change. A choice between a strong-mayor charter and a council-manager charter will be made by the voters at a referendum in the coming spring.

NOTES AND EVENTS

EDITED BY H. W. DODDS

Charter Committee Again Wins Control of Council in Cincinnati.—At the present writing, Cincinnati appears to have chosen five Charter councilmen and four Republican councilmen in the P. R. election on November 3, and thus retains control. The total vote of 128,630 was much lighter than that of 145,450 cast in 1929. There were twenty-eight candidates. Nine were Charter, nine were organization Republicans, eight were Labor candidates, and two were Independents. The quota to elect was 12,228. The only candidate to receive a surplus was Russell Wilson (Charter), the present mayor of Cincinnati. His large vote of 30,328 is a great tribute to his ability and popularity. About 87 per cent of his surplus went to other Charter candidates. The candidate on the Republican ticket receiving the highest vote was a Negro, Frank Hall, who received 11,690 first choice votes. Hall ran two years ago as an Independent and developed considerable strength before he was eliminated. At this stage of the count, he is certain of election.

The Charter ticket had three sources of opposition. The Republican organization campaigned largely on a revaluation of real estate in the city and county made by the county auditor. The Labor group campaigned against the Charter candidates, calling them a public utilities gang, though they made no progress on this issue as electric light and gas rate ordinances passed by the Charter council have reduced the rates. The first choices of all eight Labor candidates were only slightly more than half a quota. The third source of opposition was a disgruntled organization Democrat who used the radio freely.

Probably the reappraisal issue, which in reality should never have been an issue, was the most confusing element injected by the Republicans. The reassessment increased the valuation of realty $8,000,000 which is about one per cent increase on the old valuation. With the total tax rate reduced from $22.10 per thousand to $20.18 per thousand, the average home owner will pay less in taxes next year than formerly, but the radio campaign of the Republican organization and its house-to-house canvass by paid workers who circulated all kinds of misleading information made most people believe they would have to pay more taxes. Real estate assessment is a county function and was carried out by the county auditor. The city government had nothing to do with it, and knew nothing about it. It could not possibly be considered a logical issue in the campaign, but the Republican organization managed to drag it in.

This will be the first time in four elections under the new charter that the Charter group has not gained six seats. However, with five seats, it retains a majority, and the Charter government can continue its program.

EDNA STROHM.

*

Cleveland Deserts the Manager Plan.—Cleveland, after eight years as the largest city operating under the manager plan, returns to the strong-mayor form of government on November 9 by virtue of the so-called Danaceau amendment which was adopted on November 3 by a vote of 61,267 for the amendment with 51,970 against.

Three times, mayor plan amendments had been rejected by close margins. On this occasion forces of the League of Women Voters, the Citizens' League, the Charter Defense Committee (a group of 80 prominent citizens organized to fight the amendment), the Chamber of Commerce, the three leading newspapers and the Republican organization were arrayed in defense of the city manager charter. The Democratic organization carried the burden of the charter amending group.

Until ten days before the election the anti-amendment sentiment was predominant. Then things began to happen. Former city manager William R. Hopkins, a candidate for council, attacked Republican boss Maurice Maschke, charging him with tyrannical control of city council and vicious practices of political plundering. Then Boss Maschke, contrary to the custom of political bosses, replied to Hopkins' attack in a public address by telling of the political intrigue that goes on behind the scenes at the city hall. Though Maschke did not in-

tend to hurt the city manager cause, this speech certainly did it no good.

Next came a week of investigation of policy rackets and gambling by the office of the county prosecutor which some believe was largely a political gesture to aid the Democrats in their fight for the amendment. These factors, together with the general political and economic unrest of the times, were responsible in a large measure for the success of the amendment.

Attorney Wendell A. Falsgraf has already instituted a taxpayer's suit to prevent the acceptance of the charter amendment on the grounds of its invalidity as contended by the Citizens' League before the election.

The victory of the mayor plan means that, unless legal proceedings should intervene, the present city manager, Daniel E. Morgan, retires on November 9; the present law director, Harold H. Burton, becomes acting mayor; January 12, 1932, there will be a primary election to select two candidates to run for mayor; February 16, 1932, the election of a mayor; and the following day, the installation of the newly elected chief executive.

Former city manager William R. Hopkins was elected as a member of city council and is considered as a possible contender in the coming mayoralty race. The retiring city manager, Daniel E. Morgan, is also prominently mentioned as a favored candidate for mayor.

SHERWOOD L. REEDER.

*

Voting Machines Give Satisfaction in Philadelphia's Mayoralty Election.—Philadelphia's municipal election of November 3, in which J. Hampton Moore, who was the first mayor under the city's present charter, was elected mayor for the second time by a plurality of 330,000, was with two exceptions, the most routine election of the kind in decades.

The two exceptions were the contest for the minority county commissionership which was won by the Vare organization by means of throwing votes to John O'Donnell, one of the Democratic candidates, and the use of voting machines in twenty-two wards. Voting machines functioned as smoothly and precisely as did the Vare organization.

It is remarkable that with municipal finances in the condition they are, calling for a real uprising of taxpayers, that the election should be so perfunctory. Before the primary there was a threat of a fight. This threat, however, dissolved into thin air when the Vare organization espoused the cause of Mr. Moore. Most probably the extreme difficulty of raising campaign funds this year operated to prevent a factional fight in the organization and stilled the voice of independents. Furthermore, many leaders and voters felt and hoped that Mr. Moore, the beneficiary of peculiar political and economic conditions would, when in office, stand out for economy. In a word that was all the rank and file could do about it. In addition to electing a mayor and councilmen the electors put into office a sheriff, a district attorney, a receiver of taxes, a recorder of deeds, a clerk of quarter sessions, magistrates and a congressman to succeed the late George S. Graham.

*

Trouble with Voting Machines in Pittsburgh.—A new type of voting machine, manufactured by a competitor of the company whose machine has been accepted in New York and Philadelphia, was used to a limited extent in Allegheny County (Pittsburgh) in both the September primaries and the November election, but their performance was quite unsatisfactory in the primaries and to a lesser extent in the general election.

In the primaries 186 machines were placed in use in 93 districts, one hand-operated and one electrically-operated machine being sent to each voting place. An accuracy test made of each machine the evening before the primaries did not suggest that extensive confusion was to result from their use. In 54 districts (all in the third-class cities) paper ballots were substituted early in the day, while in the four Pittsburgh wards using them (39 districts) many machines jammed. Trouble was experienced with both the hand and the electrical machines.

Company representatives charged deliberate sabotage had been committed on the hand machines in one ward, but the district attorney after investigation declared he found no evidence to substantiate the charge. Failure of the electrical machines, the manufacturers declared, was due to the inexperience of the voter.

The Citizens' Voting Machine Committee of Allegheny County, a volunteer organization that has advocated the use of voting machines, was of a different opinion. In secret session the committee examined affidavits and other sources of information, and then issued a statement expressing the belief that failures were due to inherent defects in the machines themselves.

The president of the manufacturing concern

countered that the declaration was "absolutely malicious, mendacious, and slanderous," and he intimated a libel suit. His machines had operated successfully in two other Pennsylvania counties, he said, but this statement seems an exaggerated one in the face of press dispatches and other sources of information. No conclusive report has been made by the voting machine investigation committee of the state senate, which held hearings on the Allegheny situation some weeks after the primary.

In the November election 206 machines were used in 103 districts. In 71 districts, where the bureau of elections had intended to use machines, candidates of more than nine parties were in the field for some office or another preventing the use of the machines. County election officials and the manufacturer claim that failures occurred in only eight districts out of the 103, but the League of Women Voters insist there were failures in 19 precincts. Thirteen of these were where the machines had not been used in the primary and three more were districts in which paper ballots had been substituted on primary day.

What the company has tried to do is build a machine which is immune from post-election frauds. Their principle in this respect is a good one, but the use of the machines in Allegheny County would indicate that its delicate mechanism makes frequent breakdowns likely, particularly when an inexperienced or an excited voter faces it. In some districts politicians were equal to this emergency by being over-zealous to aid voters in recording their preferences, and this practice is not likely to subside quickly. Allegheny County's future experiences with the use of the machine should have more to reveal, for, even yet, it has been used only in about one-sixth of the precincts of the county.

ELBERT EIBLING.
University of Pittsburgh.

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Detroit Voters Show Discriminating Judgment. —Detroit electors enthusiastically vindicated the Detroit system of government, including free expression of the electorate, by the balloting on November 3. After a two months' campaign preceding the primary of October 6 and the election, with an excess of plots and conspiracies well financed by under-cover political forces, the voters reëlected Frank Murphy Mayor by a two-to-one majority over his opponent, Harold H. Emmons; retained the three most independent and competent members of the council of nine; defeated the undesirable council bloc of five; showed remarkable discrimination in voting on four special questions; and with nearly 900 voting precincts failed to turn up a single instance where violation of the election laws, in spirit or otherwise, was even charged.

Mayor Murphy's reëlection had been earned by his satisfactory administration during the past year—he having been chosen in an emergency recall election held September 7, 1930. Despite many criticisms of his "dew and sunshine" policy in handling public welfare relief, the majority were convinced that he was sincere in procuring sane fiscal economies. A broadside sectarian appeal on behalf of his opponent, led and promoted under auspices of the Ku Klux Klan elements, was rebuked by church folk of all creeds to the discomfiture of the opposition candidate. In this transaction John Gillespie, an old-time spoils politician, with plenty of money, suffered defeat both in the mayor contest and in the elimination of the council bloc of five which he had controlled during the past two years.

The new council will be led by Frank Couzens, son of United States Senator James Couzens; the son has met with fair success holding two appointive positions—city plan commission and street railway commission—and now becomes president of the council, acting mayor and one of the three city election commissioners.

Two former mayors, John C. Lodge and John W. Smith, rate high in the council returns. Councilmen Castator and Hall were rewarded for meritorious service. The undesirable leadership of the Federation of Labor, a distinct minority, was definitely rebuked by losing all four of its favorites in the council race: Callahan, Dingeman, Walters and Williams.

Two charter amendments were adopted by heavy majorities: one providing for more elastic financing of the municipally owned street railway system, and the other clarifying with increased limitations the procedure on condemnation awards. Voters vigorously approved a new system of selecting jurors in the Recorder's Court, as referred to them by state law passed last spring. After five years of campaigning, the voters decisively defeated the Miller-Schorn scheme for making an experiment in modified rapid transit within the street railway system—both practically and legally the plan was rejected as undesirable, if not quite impossible of serious consideration.

The Detroit Citizens' League was especially happy in results of the election. The League endorsed as preferred or qualified all nine of the councilmen-elect, and its recommendations concerning mayor and the special questions, with one exception, ran parallel with the opinions of the voting majority. Best of all, officers of the League feel that the election abundantly vindicates Detroit's nonpartisan system of elections, in which all voting is city-wide, all officials elected at large without ward or party distinctions.

W. P. Lovett.

*

Victory for Independents in Pittsburgh.—With the unanimous support of the city press, the independent movement in Pittsburgh and Allegheny County gained a decisive victory at the November election. Its significance does not lie in the ratification of the Republican nominations for city council (three of four of whom are opposed to Mayor Kline's machine), but rather in the successful fight of the independents for control of the board of county commissioners. Interest in the election centered almost entirely around this contest.

The board contains three members elected for four-year terms under the limited-vote provision of the law, which assures one "minority" member. The primary race between the present independent commissioner, Charles C. McGovern, and the present county boss, Commissioner Joseph G. Armstrong, was so close that the former feared being counted out by the bureau of elections, a subordinate office under the board. Therefore, he with former state senator C. M. Barr preëmpted the party labels of "Independent" and "Square Deal" for use in the November election. When the recount board returned Mr. McGovern victor in the primary his name appeared on both the Republican and the two independent tickets.

As the campaign progressed, a breach widened between him and the other Republican nominee, state senator William D. Mansfield. While Mr. McGovern openly supported Mr. Barr and was linked with him in the independent organization, the city and some borough machines clandestinely prepared to support the Democratic candidate, David L. Lawrence, in preference to Mr. McGovern. Behind the scenes, W. L. Mellon, field marshal of the Mellon interests in politics aided the Lawrence hook-up.

Election returns showed the spectacle of the Democratic candidate running very close to Mr. Mansfield in the controlled wards of the city, in some of which registered Democrats are very scarce. Mr. Mansfield led the field, but with fewer votes than he received in the primaries when he was the recipient of much independent support. Mr. McGovern was only 7,000 votes behind him, and Mr. Barr won over Mr. Lawrence by a plurality of 8,000. Thus, the majority party on Allegheny County Commission is now independent Republican. The entire new board will be Pinchot adherents, with two, McGovern and Barr, of his advance guard and holding real independent records. Students of metropolitan politics will look far to find a more encouraging victory for responsible government and clean elections.

Elbert Eibling.

University of Pittsburgh.

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Recall Movement Against Mayor Porter of Los Angeles.—Immediately following his dismissal on October 27 by the Los Angeles health commissioners, on grounds of insubordination and disrespect, Dr. George Parrish commenced proceedings to recall Mayor John C. Porter. The mayor had made it clear that he had hoped to have Parrish removed ever since he assumed the mayoralty in 1929. Two weeks after the petitions began to circulate, Parrish headquarters averred that they had already obtained one-third of the requisite signers. All canvassing is being done by unpaid workers, it is claimed. The mayor's supporters contend that nothing will really happen even if the requisite number of signatures should be obtained.

Amidst all this pother, the personality of the broadcasting parson, Robert Shuler, figures prominently. The mayor is said to be merely Shuler's tool. Moreover, the police department and the department of water and power are alleged to be suffering from the asserted incompetence of the mayor, and from his inability to withstand minority domination. In defense Mayor Porter states that Chief of Police Steckel is the best chief Los Angeles has ever had. All of the evening papers have declared war on this complacent belief, however. Meanwhile a commission appointed by the mayor is investigating the department of water and power to disprove the assertion that the mayor's alleged private utility sympathies have jeopardized the municipally owned services. The council, a majority of which are hostile to the mayor, has

decided to conduct its own inquisition. The incumbent's term will not expire until May, 1933.

MARSHALL E. DIMOCK.

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U. S. Chamber Considers Cuts in Public Expenditures.—Increasing the purchasing power of the tax dollar by means of the elimination of waste and inefficiency in public administration was the keynote of a series of recommendations made to their organizations by executives of eleven national and regional agencies dealing with questions of public finance, meeting informally at the Brookings Institution, Washington, D. C., Friday, October 23, at the call of the Finance Department of the Chamber of Commerce of the United States.

Organizations participating in the conference were: Brookings Institution and Institute for Government Research, Washington; Finance Department, Chamber of Commerce of the United States, Washington; Detroit Bureau of Governmental Research; Governmental Research Association, New York; Municipal Administration Service, New York; National Association of Real Estate Boards, Chicago; National Committee on Municipal Standards, Chicago; National Institute of Public Administration, New York; National Municipal League, New York; National Tax Association; and Public Administration Clearing House, Chicago.

The group was opposed to horizontal and ill-considered cuts in public expenditures made in response to blind pressure for wholesale reduction of budgets. Such cuts, it was felt, resulted too frequently in unwise parsimony in government, particularly when necessary services were unduly curtailed, and might tend to increase both governmental and private expenditures in the future.

The need for intelligent, well-considered, and well-balanced programs for reducing public expenditures was stressed. It was agreed that in essential services much waste might be avoided. Curtailment or temporary elimination of relatively unimportant activities might effectively reduce expenditures in many communities.

Concrete recommendations were made relating to budget systems, public debt, consolidation of local units and assessments.

To assist citizen agencies in their work upon problems of local budgets and taxation, the group has undertaken the preparation of a pamphlet guide which would enable local citizens to "know their cities financially." The need for the creation of a municipal credit service to assist local governments in working out problems incidental to their bonded debts was recognized, and a special committee was appointed to investigate ways and means of establishing such a service.

*

Los Angeles Budget Director Defends Executive Budget.—Although there is a multiplicity of budget systems in operation in our city and state governments, the trend is undoubtedly toward the executive budget. With respect to who should prepare the budget, Roy A. Knox, director of the Los Angeles bureau of budget and efficiency, spoke as follows in an address to the short course students in the School of Public Administration of the University of Southern California:

"In the past the failure to appreciate the importance of a well rounded biased budget has caused the assignment of this task to an official or group of officials already burdened with an administrative function. This defeats the purpose of a budget at its inception, for no human being actually engaged in the work of a division of government is able to visualize clearly all divisions of the government according to their relative importance. If the governmental unit is so small that the chief executive has time to prepare the annual budget, he is the one to do it; if not, then one or more individuals responsible only to the executive head and not engaged in any other administrative department should be assigned the task. The budget director's duty is to present to the chief executive as clear a picture as is possible of all the services being rendered, or that should be rendered by the governmental agency over which the executive provides. The responsibility and power of deciding any question in connection with the preparation of the budget lies with the chief executive."

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Socialists Lose Control in Reading, Pa.—Reading Socialists secured control of the city government in 1927 by electing three of the five commissioners, and in 1929 they displaced the other two non-Socialists. For various reasons, outlined in a previous article in the REVIEW,[1] the voters, in the words of a local journal, "dis-

[1] May, 1931, pp. 281–289.

satisfied with the political chicanery of trusted leaders, turned in disgust to the only available avenue as a protest." The Republican leadership in the city and the Democratic in the county were equally susceptible to ridicule. The Socialists capitalized this opportunity as the untried promisers. They captured the city, and they were registering a growing strength in the county.

In 1927 the Socialists vote equaled the combined vote of the two "major" parties; in 1929 it amounted to 55 per cent of that vote; and at the recent election it was 80 per cent. It was the fusion of the Democrats and Republicans that beat the Socialists on November 3. Both groups sincerely expected victory, and the Fusionists were no less surprised at their narrow margin than were the Socialists at their defeat. The campaign was the most bitter in the memory of the oldest voter.

The item of present interest is the cause of the defeat of both the Socialists and Socialism. These two things have separated themselves in the public mind, and rightly so. The same is true of the other parties, although Socialism has a more definite social program and attracts more attention to itself.

In the first place it was the Family Tree at City Hall. The payroll was well padded with relatives. Because of the asserted civic righteousness of the followers of a cause almost religious, the pie-counter method in office was most conspicuous, and was probably the chief cause of "thumbs-down" by the voters.

The Bible-Flag-School argument was harped on by the Fusionist Publicity Committee. Karl Marx, Russia and local examples were introduced to clinch the argument. Jim Maurer, one of the defeated candidates, emphasized the advisability of teaching Socialism in the schools. Some school children had refused to salute the flag. The Socialists were lukewarm during the War. And Marx wrote something about the necessity of soft-pedaling the Deity in human affairs, if not omitting Him altogether. All of this was summed up in "If the Socialists like Russia why don't they go there where their ultimate plan is nearer fruition?"

"Bonds Mean Bondage" was the battle cry of Reading Socialism when it triumphed in 1927. At that time the city's debt was about $2,700,000; but in 1931 when they sought a renewal of their license to rule the amount had grown to $5,250,000. Besides, and unfortunately, they were forced to borrow for the payrolls. It was discovered that the city's electric light bills were unpaid for two or three months, and it was suspected that there might be other accounts payable that were not on the bill file.

The new government goes into office the first of the year with two hold-over Socialists and three Fusionists, including the mayor.

HENRY G. HODGES.

1931 INDEX

The Index for 1931 to the NATIONAL MUNICIPAL REVIEW will be distributed to subscribers with the January issue.

REPORT ON

ACTIVITIES AND ACCOMPLISHMENTS

of the

NATIONAL MUNICIPAL LEAGUE

From November 1, 1930 to October 31, 1931

By
RUSSELL FORBES
Secretary

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REPORT ON WORK OF NATIONAL MUNICIPAL LEAGUE

ACTIVITIES	ACCOMPLISHMENTS
1. Promotion of League Principles of Better Government	
(a) **City manager plan**	Campaigns for adoption of city manager charters carried on in 49 cities. Many other cities interested in plan. Nineteen cities, including the City of San Juan, Porto Rico, adopted the plan. Total number now 458. Our literature used as campaign material in practically all cases, and our office supplied information and advice in the majority of cases. Published new campaign booklet entitled *Answers to Your Questions About the City Manager Plan.* Issued completely revised edition of *Story of the City Manager Plan.* Compiled list of more than 250 individuals who have agreed to speak without fee on the city manager plan.
(b) **County manager plan**	Adopted by Arlington County, Virginia. Plan based on our *Model County Manager Law.* Montana adopted county manager enabling act. Enabling acts defeated in Iowa and Oklahoma. County manager plan being considered by 17 counties in 12 states.
(c) **Home rule for cities**	Home rule provided for certain cities in Arkansas and Utah by laws passed at 1931 session.
(d) **Election law reform**	Commissions on revision of election laws in Illinois and Michigan used our *Model Election Administration System.* Also helpful in new election code adopted by Pennsylvania and in proposed laws considered in Wisconsin at 1931 session.

ACTIVITIES	ACCOMPLISHMENTS
(e) Administrative reorganization of state government	Considered by special commissions or by legislature in North Carolina, Indiana, Missouri, California, Georgia and Maine. Our pamphlet was used as reference material in all these states.
(f) Short ballot	Constitutional amendment applying to state officers failed to pass in West Virginia. Recommended by Governor Sampson for adoption in Kentucky.
(g) Centralized purchasing	Assisted in drafting laws adopted by Maine and North Carolina to establish centralized purchasing for the state. Assisted in drafting optional law for counties of Ohio which failed in 1931 legislature. Supervised survey of purchasing methods of Chicago and assisted in drafting ordinance to create a new system.

2. Publications

(a) National Municipal Review	Twelve numbers published and distributed to members. Supplements issued on *Report of Work of National Municipal League—Nov. 1, 1929 to Oct. 31, 1930; Standards of Play and Recreation Administration,* and *Theory and Practice in Building Lines under Eminent Domain.*
(b) Campaign material	Issued leaflet on *Answers to Your Questions on the City Manager Plan.* Revised edition of *Crane's Digest of City Manager Charters,* to include digest of optional state laws, ready for press when funds can be secured to finance publication.
(c) New editions of publications	The following were reprinted during the year: *Federal Aid to the States, Model City Charter, Model Election Administration System, Model Registration System, Practical Workings of Proportional Representation in the United States and Canada, Story of the City Manager Plan.*

ACTIVITIES	ACCOMPLISHMENTS
(d) **Distribution of publications**	During the year 33,448 copies of League publications were sold and 5,818 copies were distributed free (See detailed figures in table at end of this report).
3. Publicity Activities	
(a) **News releases and editorials**	Distributed to 1,908 newspapers a total of 49 news releases and editorials. With not over ten per cent coverage of the press by clipping services, we received almost 28,000 column inches of clippings, indicating very wide use of the material. Releases are not confined to work of National Municipal League, but chronicle any outstanding achievement in municipal government and administration. This is one of our most important activities. It has helped greatly to increase the reputation and prestige of the organization. Newspaper editors are constantly consulting our office with respect to local governmental problems.
(b) **Public addresses**	Members of staff at secretariat have made approximately 60 addresses during year on city and county manager plan, centralized purchasing and other League principles. Outside speakers for many other occasions have been secured through our office.
(c) **Pamphlets and magazine articles**	Members of staff at secretariat have prepared pamphlet for the Committee of One Thousand on "County Government in New York City" and two pamphlets for the National Association of Purchasing Agents on "Centralized Purchasing—A Sentry at the Tax Exit Gate" and "Purchasing Laws for States, Counties and Cities." Articles have also been prepared and published in the following publications: *Survey* (two), *Public Management* (two), Community Service Syndicate, *Rural America*, *Municipal Index*, *Kiwanis* Magazine, the *Exchangite*, and *Lion Magazine*.

ACTIVITIES	ACCOMPLISHMENTS
4. COMMITTEES	
(a) **New Municipal Program** *Personnel:* Richard S. Childs, *chairman;* M. N. Baker, John Bauer, Emmett L. Bennett, Alfred Bettman, A. E. Buck, E. A. Cottrell, H. W. Dodds, John N. Edy, John A. Fairlie, Mayo Fesler, Jos. P. Harris, A. R. Hatton, C. P. Messick, W. B. Munro, Thos. H. Reed, Lent D. Upson, Clinton Rogers Woodruff.	Revision of the present edition of the *Model City Charter* has been under way for eighteen months. Committee will meet at Buffalo convention on November 8 to consider suggested redraft of manuscript for new edition.
(b) **Model Administrative Code** *Personnel:* W. Earl Weller, *chairman;* Emmett L. Bennett, *secretary;* John B. Blandford, John N. Edy, Welles A. Gray, Walter Matscheck, Stephen B. Story.	Tentative draft of Model Administrative Code prepared by Emmett L. Bennett ready for criticism by committee at Buffalo convention on November 9. Final report of committee will probably not be ready for another year.
(c) **Park and Playground Administration** *Personnel:* Jay B. Nash, *chairman;* LeRoy E. Bowman, Louis Brownlow, Harold S. Buttenheim, W. P. Capes, Lee F. Hanmer, Randolph O. Huus.	Final report of committee published as supplement to *National Municipal Review* in August, 1931. Has already aroused a great deal of favorable comment.
(d) **Citizen Organization for Municipal Activity** *Personnel:* Henry Bentley, *chairman;* Ralph Holterhoff, Grace R. Howe, Emily Kneubuhl, Walter J. Millard, Edna Strohm, W. E. Weller.	Final report of committee now in manuscript form and ready for publication as soon as funds can be found to finance it. This report, prepared by Henry Bentley, tells the story of the organization and work methods of the Cincinnati City Charter Committee. The report is badly needed for wide distribution to encourage the formation of such committees in other cities.
(e) **Organized Citizens' Participation in City Government** *Personnel:* Carl H. Pforzheimer, *chairman;* William P. Lovett, *secretary;* Harold S. Buttenheim, Mayo Fesler, Sidney Harris, H. W. Marsh, Geo. H. McCaffrey, R. E.	Tentative report being prepared for committee by Elma L. Greenwood, a graduate student of Syracuse University. Final report will probably not be ready for another year.

ACTIVITIES	ACCOMPLISHMENTS
McGahen, Belle Sherwin, Lent D. Upson.	
(f) **County Government** *Personnel:* Frank O. Lowden, *honorary chairman;* John A. Fairlie, *chairman;* R. C. Atkinson, Frank Bane, Arthur Bromage, Edwin A. Cottrell, James W. Errant, Clark Foreman, Harry H. Freeman, Mrs. Walter S. Greenough, Luther Gulick, A. R. Hatton, Howard P. Jones, Wylie Kilpatrick, Walter F. Kirk, Harley L. Lutz, Theodore B. Manny, Kirk H. Porter, Hugh Reid, C. E. Rightor, C. P. Taft, Robert H. Tucker, Paul W. Wager, H. A. Wallace, C. R. White.	This committee, just organized, will continue study initiated by committee which drafted the *Model County Manager Law.* Committee will work through sub-committees on the following phases of the subject: Constitutional provisions on county government; form of county government best adapted to encourage local "determination" in connection with state coöperation and state execution; the length of the ballot (the number of elective officers); relation of county to the state; relation of county officers to the county board; coöperation, coördination, or consolidation between counties and their political subdivisions; county-city consolidation. Need for this study indicated by the remarkable interest all over the country in the improvement of county government. During the year, two states considered constitutional amendments affecting county government; three states appointed commissions to study the subject; three states considered enabling acts to permit the county manager plan; in twelve states consolidation of counties was considered; in four states city-county consolidation has been an issue; and in twenty-three counties in sixteen states reform of county government has been urged by organized citizen groups or by leading newspapers.
(g) **National Committee on Municipal Standards** National Municipal League represented by: Herman C. Beyle, Clarence E. Ridley.	This committee represents the National Municipal League, the Governmental Research Association and the International City Managers' Association. Its function is merely advisory to the staff of the International City Managers' Association which is engaged in devising and installing standards of measurement for street sanitation activities.

ACTIVITIES	ACCOMPLISHMENTS
(h) **National Committee on Municipal Reporting** National Municipal League represented by: Charles A. Beard, A. E. Buck, H. M. Waite.	This committee represents the National Municipal League, Governmental Research Association, American Municipal Association and International City Managers' Association. Its first report, *Public Reporting*, was issued in 1931 as a number of the Municipal Administration Service pamphlet series. Further work program for committee now being planned.
(i) **Selection of Judiciary** Justin Miller, Durham, N. C., *chairman;* Edward M. Martin, Chicago, *secretary*. Personnel of committee now being invited to serve.	This committee represents the National Municipal League, the American Judicature Society and the Johns Hopkins University Institute of Law. It is planning a comprehensive research program which will include a study of the various existing methods of selecting the judiciary. Conclusions which should exert a salutary influence in the improvement of our judicial system will undoubtedly be reached.
(j) **Committees planned**	The personnel and work plans have been prepared for committees on Developments in Municipal Home Rule, Model Special Assessments Law, and Model Corrupt Practices Law; but the committees have not been appointed because of the lack of funds for the necessary research work. It is hoped that these important committees can be organized during the coming year.
5. History of National Municipal League	A history of the National Municipal League is in preparation by Professor Frank M. Stewart of the University of Texas, author of the *History of the National Civil Service Reform League*. This volume will not be ready for publication for at least another year.
6. Annual Meeting	The thirty-sixth annual meeting was held in Cleveland on November 10, 11 and 12, 1930, and was attended by 285 delegates. The thirty-seventh annual meeting will be held in Buffalo on November 9, 10 and 11, 1931, in conjunction with the American Legis-

ACTIVITIES	ACCOMPLISHMENTS
6. Annual Meeting (*Continued*)	lator's Association, the National Association of Civic Secretaries, the Governmental Research Association and the Proportional Representation League. These meetings, one of the outstanding national gatherings on municipal government and administration, are called the National Conference on Government. The Buffalo Municipal Research Bureau is acting as host to our 1931 meeting, with Harry H. Freeman, director, in charge of local arrangements.
7. Membership	On October 31, 1930, the paid-in-advance membership was 2,465. Today it is 2,459, a net loss of 6. During the year 228 names were dropped from the membership because of failure to renew; 274 members resigned; and 7 died. To offset these losses, we secured 503 new members through diligent and consistent effort. During the year the number of sustaining members paying $10 per year has been increased from 500 to 646. This very encouraging record in membership promotion has been made possible through the coöperation of several of our officers and vitally interested members some of whom prepared lists of prospective members and signed letters of invitation on their own personal stationery, supplemented by letters from the secretariat. For such help we are indebted to: Henry Burden, Miles Menander Dawson, H. Ettinger, H. G. Fishack, W. M. Hall, Jos. P. Harris, John Randolph Haynes, Frederick L. Keller, Morris Knowles, William P. Lovett, Jos. T. Miller, H. J. Miller, Arthur Noack, Emery E. Olson, Lawson Purdy, Joseph Roucek, Frank M. Stewart, Lent D. Upson, A. Leo Weil.

SUMMARY

The year just closed has been an exceedingly busy period, with more work to do than ever before and with less funds to finance it. State and local governments have been confronted with a financial situation

comparable to our own, and they have come to us for advice and aid in the solution of their problems of how to make both ends meet. The number of inquiries for information and literature has greatly increased. The calls for advice in conducting campaigns, the requests for speakers and the number of office conferences with visiting officials and members have been steadily growing. On the other hand, the amount of contributions have decreased because of the prevailing depression. As a result, we have been compelled to curtail our publication program to the minimum and to trim our sails in every possible way. Despite our best efforts to economize, we have been compelled to see our deficit increase over last year's figure of $4,000 as shown by the report of the auditor published in the *National Municipal Review* for July, 1931. Unless some of our contributors increase their gifts for the current year or unless some new source of contributions can be found before December 31, we shall end our fiscal year in a serious financial jam. We would long ago have been compelled to close our doors and to suspend operations were it not for the Rumford Press, printers of the *National Municipal Review*, who have generously been willing to extend credit until such time as funds are secured.

The results of membership solicitation have, however, been the source of considerable encouragement. For any reform organization to maintain its membership level under present conditions is proof enough of its prestige and of the moral support of its members. It would have been impossible to achieve this membership record without the efforts of our officers and members who assisted in local campaigns as explained above.

The League Council has been especially active and helpful during the past year. It held a two-day meeting in Chicago in February and devoted many hours to serious discussion of our present work and future program. Carl H. Pforzheimer, our treasurer, has helped in many ways. Louis Brownlow, first vice-president, who is director of the Public Administration Clearing House, has been of great help in scores of instances. In classifying our members on the basis of service, the name of Richard S. Childs, like that of Abou Ben Adhem, leads all the rest. For the third successive year, Mr. Childs has served as president and has not only given more time to our work than any one else but has also been our most generous contributor. It is not an exaggeration to say that without his energetic support for the past decade the National Municipal League would have ceased to exist.

But the League does exist. Indeed, it seems now to be standing on the threshold of a really dynamic future. The principles for which it stands are successfully meeting the test of experience. All over the country there is an insistent demand for the reform and reorganization of county government. In this field lies our greatest opportunity for service. It would be feasible for the National Municipal League, could funds be secured, to spend on county government alone the amount of its total current budget. Even with limited funds, we shall make a valuable contribution to the betterment of county government in the year ahead. Through our public relations work and its close coördination with our every other activity, the name of the League is becoming better known. We are now in a strategic position to develop into the dominant and militant national reform organization in the field of state and local government.

Respectfully submitted,

RUSSELL FORBES,
Secretary.

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